Local Government Finance in Ontario

1983

The Honourable Claude F. Bennett
Minister of Municipal Affairs and Housing

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PREFACE

It gives me pleasure to introduce to you the eighth edition of *Local Government Finance in Ontario*.

Local Government Finance in Ontario, 1983, presents a good overview of municipal financial operations. Now in its eighth year, this annual publication effectively reports on local financial affairs to the Legislature, local elected representatives, appointed local officials and, indeed, the general public.

The Ministry of Municipal Affairs and Housing presents this information in compliance with Section 84 of the Municipal Act and makes available data to individual municipalities or groups of municipalities on request.

Claude Bennett

Claude F. Bennett
Minister
Municipal Affairs and Housing

November, 1984

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Introduction

Data Sources

This publication is based primarily on the financial information returns submitted annually to the Ministry of Municipal Affairs and Housing by Ontario municipalities. As of the end of October 1984, twenty-four municipalities had not yet submitted their 1983 returns. Estimates have had to be used for these municipalities. The data for Ontario's one hundred and eighty-seven school boards is drawn from the annual financial statements which the boards submit to the Ministry of Education.

The presentation of the data reflects the fund basis on which municipalities are required to report their financial affairs. The two principal funds are the revenue fund and the capital fund. The capital fund is used to account for expenditures that create, or extend the useful life of, municipal assets. The revenue fund takes in not only such ordinary operating expenditures as salaries, services and supplies, but also such capital-related items as debt charges, transfers to the capital fund and transfers to reserves and reserve funds.

Total spending and revenue figures are calculated by adding the two main funds and subtracting interfund transfers. Inter-municipal and inter-school board transfers are also netted out of total figures.

The functional categories under which municipal services are analyzed and reported in the text and appendices reflect the existing reporting requirements of the financial information return. Appendix E lists the categories and the services or expenditures they include.

Municipalities are required to consolidate in their returns the transactions of most municipal boards, commissions and agencies (of which there are approximately two thousand in Ontario). Exceptions include hydro commissions, hospital boards, conservation authorities, children's aid societies and housing authorities. Only the municipal contributions to these boards appear in the municipal financial information returns. The figures appearing in this publication have, however, been adjusted to include the provincial contribution to spending by conservation authorities and children's aid societies.

All figures for the years 1977-82 have been restated in order to eliminate inconsistencies arising from the consolidation of housing authorities prior to 1983.

Structure of Ontario Local Government

An understanding of the structure of Ontario local government is very useful in interpreting the information contained in this publication. The Province has 838 municipalities. Of these, some 799 are "lower-tier" or "local" municipalities (cities, towns, villages, townships and improvement districts), while thirty-nine are "upper-tier" municipalities (counties and regional governments).

Where the county system is in effect, the lower-tier municipalities have the responsibility for most of the services provided to their residents. The services provided by the county governments are, generally speaking, roads, homes-for-the-aged and welfare administration. The larger urban centres in a county are separate from the county for municipal purposes. Examples of such centres include the City of London, the City of Windsor and the City of Kingston.

Two-thirds of Ontario's population is found in areas with a regional form of government. This includes in addition to the ten regional municipalities, established over the period 1969-74, the Municipality of Metropolitan Toronto (1954), the District Municipality of Muskoka (1972)

Distribution of Municipalities by Type, 1983 **Table 0-1**

	Metro Toronto	Regions	Cities South	Cities North	Rural South	Rural North	Total
	#	#	#	#	#	#	#
Upper-Tier							
Counties	–	–	–	–	26	–	26
Regions	1	12	–	–	–	–	13
Subtotal	1	12	–	–	26	–	39
Lower-Tier							
Cities	5	21	18	4	–	–	48
Towns	–	37	–	–	72	36	145
Villages	–	1	–	–	110	8	119
Townships	1	28	–	–	327	123	479
Dev. Area Board	–	–	–	–	–	1	1
Imp. Districts	–	–	–	–	–	7	7
Subtotal	6	87	18	4	509	175	799
TOTAL	7	99	18	4	535	175	838

Note: The Borough of East York in Metro Toronto has the legal status of a township municipality. The restructured County of Oxford is grouped with the regions for analytical purposes.

and the restructured County of Oxford (1975). The upper tier in a region has greater responsibilities than in a county structure. While there are variations from one region to another, the regional services generally include arterial roads, policing, sewer and water systems, planning and development and all health and social services. The lower-tier municipalities, none of which are separate from the region, look after local roads, fire protection and recreation.

Because the communities of northern Ontario are widely dispersed, most of the north is not organized for municipal purposes. There are no county governments and only one regional government (Sudbury), although, there are several urban centres of significant size. The ten territorial districts into which the north has been divided exist for judicial and administrative purposes only.

For the analytical purposes of this publication, Ontario's municipalities have been grouped into six types, or sectors. The six are:

- Metro Toronto — the Municipality of Metroplitan Toronto and the six lower-tier municipalities in the Metropolitan Area
- Regions — ten regional governments other than Metro, Muskoka and Oxford, and all the lower-tier municipalities in these areas
- Cities South — cities located in counties
- Cities North — four cities of northern Ontario outside of the Region of Sudbury
- Rural South — towns, villages and townships in counties
- Rural North — towns, villages, townships and improvement districts in northern Ontario outside of the Region of Sudbury and the Moosonee Development Area Board.

Further Information

Questions regarding the contents of this publication should be directed to the Municipal Finance Branch, Ministry of Municipal Affairs and Housing, 13th floor, 777 Bay Street, Toronto, Ontario M5G 2E5, (416) 585-6293. Requests for data relating to individual municipalities may be directed to the Municipal Management Policy Branch at the same address (11th floor, 585-7223).

Chapter 1

Total Local Government Performance

Socio-Economic Indicators

The downward trend in international economic conditions that began in 1981 continued into 1983. Reflecting this, the unemployment rate in Ontario climbed moderately to 10.4 per cent from 9.8 per cent in 1982. Incomes rose by an historically low 5.6 per cent in the year.

Nevertheless, there were a number of indications that improvements were in the offing. Price levels recorded their most moderate rate of increase in a decade. The Consumer Price Index rose 5.8 per cent in 1983, compared to 10.8 per cent in the previous year. The gross provincial product grew by 9.7 per cent in 1983, a major improvement over the 4.8 per cent of 1982. Interest rates continued to decline, falling to an average of 11.3 per cent in 1983 from the 15.8 per cent of 1982, and represented the lowest level since 1977.

Ontario's population rose by 0.9 per cent in 1983. This was close to the average annual increase in the years 1977-81, but almost double the 0.5 per cent increase in 1982. Households (dwelling units) rose by only 1.2 per cent, slightly less than the 1.3 per cent increase in 1982. However, this represented only half the average rate of annual growth in the years 1977-81 and, therefore, may indicate the beginning of a levelling-off period.

Table 1-1 shows that the reported growth in real assessment slowed in 1983 to 2.0 per cent, compared to 3.7 per cent in 1982 probably reflecting, in part, the downward trend in economic conditions. The "1970 value" line in the table is the total of the local assessments for all municipalities equalized in accordance with equalization factors for the 1970 base year. Year-to-year changes in these figures reflect new construction and building additions and renovations. The "current value" assessment shown in the table is local assessment equalized in accordance with the current year's equalization factors. Current value assessment thus measures market value changes as well as construction activity. Current value assessment rose 12.6 per cent province-wide in 1983.

Socio-Economic Statistics

Table 1-1

	1982	1983	1983/82	1982/81	1981/77 Annual
			%	%	%
Population (000)	8,520	8,600	0.9	0.5	0.9
Households (000)	3,290	3,328	1.2	1.3	2.3
Property Assessment ($M)					
(1970 Value)	97,900	99,900	2.0	3.7	2.9
(Current Value)	238,500	268,600	12.6	10.1	n/a
Average Income/Household ($)	35,800	37,800	5.6	11.5	9.3
Gross Provincial Product ($M)	133,200	146,200	9.7	4.8	10.8
Consumer Price Index (1971 = 100)	262.5	277.7	5.8	10.8	10.2
Ontario Unemployment Rate (%)	9.8	10.4	6.1	48.5	(1.2)
Average Prime Interest Rate (%)	15.8	11.3	(28.5)	(18.1)	23.2

Note: The household figure was taken from the returns of assessment reports prepared annually prior to the beginning of the year. The population figure for 1983 was taken from the enumeration reports prepared in the fall of 1982. Enumeration reports are prepared only in municipal election years which are presently three years apart. Consequently, the 1982 population figure is an estimate. Household income is estimated from Revenue Canada, *Taxation Statistics, 1982.*

It should be pointed out that the assessment figures are derived from the assessment reports prepared annually in the fall for municipal use in the following year. The declines indicated for 1983 thus actually reflect conditions toward the end of 1982.

Expenditures

As can be seen from Table 1-2, total local government expenditures increased by 9.1 per cent, to $14.6 billion, in 1983. This was much lower than the 13.7 per cent rise recorded in 1982 and the smallest annual increase since 1979. This reflected the impact of the Province's Inflation Restraint Program, introduced in the fall of 1982, as well as a general easing of cost pressures in the economy. Preliminary figures for 1984 show that local governments are continuing to restrain spending.

The effect of the Inflation Restraint Program on the school side, where salaries account for about 80 cents of every dollar spent (as against about 50 cents on the municipal side), was only partial since the twelve month restraint period for most boards began in September, 1983. Nevertheless, school board spending increased by only 9.5 per cent in 1983, down from 13.1 per cent in 1982.

For municipalities, operating and capital expenditures rose at basically the same rates — 8.8 per cent and 8.9 per cent, respectively. The total municipal salary bill rose by 9.2 per cent, down substantially from the 15.5 per cent increase of 1982.

Local Government Expenditures Table 1-2

	1982	1983	1983/82	1982/81	1981/77 Annual
	$ Million	$ Million	%	%	%
Municipalities					
Revenue Fund	6,340	6,895	8.8	15.5	11.0
Capital Fund	1,386	1,510	8.9	7.8	4.5
Subtotal	7,726	8,405	8.8	14.1	9.4
School Boards					
Revenue Fund	5,447	5,947	9.2	13.1	9.0
Capital Fund	233	271	16.3	13.1	14.6
Subtotal	5,680	6,218	9.5	13.1	9.2
Total Local Government					
Revenue Fund	11,787	12,842	9.0	14.4	10.1
Capital Fund	1,619	1,781	10.0	8.5	5.1
Total	13,406	14,623	9.1	13.7	9.3
Total Expenditure Per Household ($)	4,075	4,393	7.8	12.4	9.0

Note: The revenue fund figures exclude transfers to the capital fund. The capital fund figures for municipalities exclude transfers to individuals, to unconsolidated local boards and to other municipal funds. Beginning with this edition of the publication the operations of housing authorities are no longer included.

Revenues

Total local revenues grew more slowly than expenditures in 1983, increasing by 8.0 per cent, to $14.7 billion (See Table 1-3). Municipal revenues grew by 7.2 per cent; school board revenues, by 9.2 per cent.

Municipal taxation and provincial grants to municipalities increased by 9.1 per cent and 10.0 per cent, respectively. The volume of new long-term debt issued by municipalities dropped 28.3 per cent. This reflected a more normal level of debt issuance following a year of unusually high debenturing. Growth in municipal user fees followed the pattern for taxes and grants, increasing strongly by 11.0 per cent (though down from the 12.1 per cent in 1982). Remaining sources of revenue rose by only 4.7 per cent in 1983, the smallest percentage increase since 1979.

School boards continued to depend almost entirely on taxation and provincial grants for their revenue. While taxes and grants showed strong increases in 1983, at 11.4 per cent and 7.1 per cent, respectively, they increased less than in 1982, when the rates were 15.0 per cent and 10.4 per cent, respectively. There was a decrease in the volume of long-term borrowing by school boards in 1983. This dropped 26.1 per cent, to $17 million.

Local Government Revenues

Table 1-3

	1982	1983	1983/82	1982/81	1981/77 Annual
	$ Million	$ Million	%	%	%
Municipalities					
Taxation	2,759	3,010	9.1	12.4	9.8
Ontario Grants	2,522	2,774	10.0	16.1	9.4
User Fees	1,166	1,294	11.0	12.1	12.9
Other Revenue	1,075	1,125	4.7	7.0	14.4
Long-Term Borrowing	400	287	(28.3)	63.8	(11.8)
Subtotal	7,922	8,490	7.2	14.7	9.2
School Boards					
Taxation	2,662	2,966	11.4	15.0	11.0
Ontario Grants	2,843	3,046	7.1	10.4	7.9
Other Revenue	156	179	14.7	10.6	22.1
Long-Term Borrowing	23	17	(26.1)	155.6	(21.5)
Subtotal	5,684	6,208	9.2	12.7	9.1
Total Local Government					
Taxation	5,421	5,976	10.2	13.6	10.4
Ontario Grants	5,365	5,820	8.5	12.9	8.5
User Fees	1,166	1,294	11.0	12.1	12.9
Other Revenue	1,231	1,304	5.9	7.4	15.7
Long-Term Borrowing	423	304	(28.1)	67.2	(13.6)
Total	13,606	14,698	8.0	13.8	9.2

Property Tax Levels and Mill Rate Changes

The moderating trend in total taxation carried through into the average residential property tax. Total taxes per household grew by 8.6 per cent in 1983, as compared to 11.8 per cent in the previous year (See Table 1-4). The average burden stood at $959 in 1983, $484 for municipal purposes and $475 for school purposes.

The increase in mill rates also moderated in 1983. The 1983 increase was 7.9 per cent, compared to 10.2 per cent in 1982 and an average annual rate of 7.3 per cent in the four preceding years. Municipal mill rates rose by only 6.3 per cent in 1983, while school rates rose by 9.1 per cent. The proportion of household income being spent on property taxes remained constant in gross terms at 2.5 per cent. The net percentage rose marginally from 2.0 to 2.1 per cent.

Average Residential Property Taxes per Household and Mill Rate Changes **Table 1-4**

	1982	1983	1983/82	1982/81	1981/77 Annual
	$	$	%	%	%
Average Residential Property Taxes Per Household					
Municipal Taxes and Charges	451	484	7.3	10.5	7.5
School Taxes	432	475	10.0	13.1	7.8
Gross Property Taxes	883	959	8.6	11.8	7.6
Less: Tax Offsets	150	152	1.5	2.0	6.6
Net Property Taxes	733	807	10.1	14.0	7.0
Share of Household Income (%)					
Gross Taxes	2.5	2.5	0.0	3.8	(2.4)
Net Taxes	2.0	2.1	5.0	4.8	(2.9)
Residential Mill Rate Changes					
Municipal	n/a	n/a	6.3	9.0	7.0
School	n/a	n/a	9.1	11.4	7.6
Total	n/a	n/a	7.9	10.2	7.3

Note: In this table "household" refers to all dwelling units other than farm and seasonal dwellings. In previous editions of the publication, the reference was to single-family dwelling units only.

Long-Term Debt

The combined level of new debt issued in 1983 declined by more than one-quarter to $304 million. Municipalities accounted for 94.2 per cent of the total.

Net debt outstanding at the end of 1983 dropped by 2.0 per cent for the local sector as a whole to slightly less than $4.0 billion. For municipalities there was a 0.5 per cent increase, to $2.9 billion. Local debt charges, payable in the year, increased by 7.3 per cent to $764 million. Municipalities accounted for 73.3 per cent of total debt charges in 1983.

Long-Term Borrowing, Net Debt Outstanding and Debt Changes

Table 1-5

	1982	1983	1983/82	1982/81	1981/77 Annual
	$	$	%	%	%
Long-Term Borrowing					
Municipalities	400	287	(28.3)	63.8	(11.8)
School Boards	23	17	(26.1)	155.6	(21.5)
Total	423	304	(28.1)	67.2	(13.6)
Net Debt Outstanding At Year End					
Municipalities	2,888	2,903	0.5	3.6	0.7
School Boards	1,125	1,030	(8.4)	(3.8)	(4.9)
Total	4,013	3,933	(2.0)	1.3	(0.6)
Annual Debt Charges					
Municipalities	505	560	10.9	7.6	5.6
School Boards	207	204	(1.4)	(1.9)	(0.2)
Total	712	764	7.3	4.7	3.8

Year-End Balances

Table 1-6

	1982	1983	1983/82	1982/81	1981/77 Annual
	$	$	%	%	%
Revenue Fund					
Municipalities	224	242	8.1	(13.8)	17.0
School Boards	47	50	6.4	23.7	6.1
Total	271	292	7.7	(8.8)	11.5
Capital Fund					
Municipalities	(19)	(29)	52.6	(82.3)	24.0
School Boards	(7)	(15)	114.3	(50.0)	35.1
Total	(26)	(44)	69.2	(82.3)	24.7
Reserves and Reserve Funds					
Municipalities	1,391	1,531	10.1	14.2	15.4
School Boards	207	227	9.7	16.9	15.7
Total	1,598	1,758	10.0	14.6	15.5
Taxes Uncollected At Year End					
Current	272	262	(3.7)	12.8	8.9
Previous Year	74	78	5.4	17.8	14.4
Prior Years	30	33	10.0	26.0	13.8
Penalties & Interest	36	32	(11.1)	29.4	22.7
Total	412	405	(1.7)	15.8	10.8

Year-End Position

Local government continued to maintain a revenue fund surplus in 1983. The surplus was $292 million, an increase of 7.7 per cent over 1982 (See Table 1-6). While municipalities and school boards are legally required to balance their budgets, it is not always possible to predict revenues and expenditures precisely. The tendency is to err on the surplus side rather than raise a shortfall from the following year's levy.

Reserves and reserve funds continued to grow despite the state of the economy, rising by 10.0 per cent. Reserves and reserve funds stood at $1.5 billion for municipalities and $227 million for school boards at the end of 1983. This was equivalent to 13.0 per cent of total spending for the year.

Uncollected taxes declined marginally in 1983 to $405 million, a drop of 1.7 per cent. The most important decline was in the amounts levied in 1983 which fell by 3.7 per cent. This contrasts with a 12.8 per cent increase in 1982 and is the first actual decline in close to ten years.

Estimated 1984 Performance

The moderating trend which began in 1983 with the implementation of the Inflation Restraint Program should continue into 1984. Inflation is expected to remain in the four to five per cent range for the year, the best performance since the early 1970's. Wage settlements should be held to between five and six per cent, which will permit a further slowing in the growth of local government expenditure.

It is estimated that operating expenditures will grow at 8.5 per cent for municipalities and at 8.0 per cent for school boards. Present indications are that municipalities have reduced spending to a minimum and that significant additional cuts can be achieved only with service reductions. Capital spending will rise marginally by 2.5 per cent.

The increase in grants is anticipated to be around 6.5 per cent for municipalities and 5.2 per cent for school boards. Long-term borrowing will continue to decline for school board purposes, but should show a modest increase of around 4.5 per cent overall as a result of the relatively low level in 1983.

Mill rates should increase by 6.7 per cent for municipal purposes and 6.9 per cent for school programs. The net result will be a $72 increase (to $1,031) in the tax bill of the average residential taxpayer. Local taxes should remain relatively constant as a percentage of average household income.

Estimated 1984 Local Government Expenditures **Table 1-7**

	1983	1984 Estimate	1984/83	1983/82
	$ Million	$ Million	%	%
Municipalities				
Revenue Fund	6,895	7,482	8.5	8.8
Capital Fund	1,510	1,548	2.5	8.9
Total	8,405	9,030	7.4	8.8
School Boards				
Revenue Fund	5,947	6,423	8.0	9.2
Capital Fund	271	230	(15.1)	16.3
Total	6,218	6,653	7.0	9.5
Total Local Government				
Revenue Fund	12,842	13,905	8.3	9.0
Capital Fund	1,781	1,778	(0.2)	10.0
Total	14,623	15,683	7.2	9.1
Total Expenditure Per Household ($)	4,393	4,665	6.2	7.8

Note: The revenue fund figures exclude transfers to the capital fund. The capital fund figures for municipalities exclude transfers to individuals, to unconsolidated local boards and to other municipal funds.

Estimated 1984 Local Government Revenues **Table 1-8**

	1983	1984 Estimate	1984/83	1983/82
	$ Million	$ Million	%	%
Municipalities				
Taxation	3,010	3,288	9.2	9.1
Ontario Grants	2,774	2,955	6.5	10.0
User Fees	1,294	1,423	10.0	11.0
Other Revenue	1,125	1,175	4.4	4.7
Long-Term Borrowing	287	300	4.5	(28.3)
Total	8,490	9,141	7.7	7.1
School Boards				
Taxation	2,966	3,248	9.5	11.4
Ontario Grants	3,046	3,203	5.2	7.1
Other Revenue	179	190	6.1	14.7
Long-Term Borrowing	17	12	(29.5)	(26.1)
Total	6,208	6,653	7.2	9.2
Total Local Government				
Taxation	5,976	6,536	9.4	10.2
Ontario Grants	5,820	6,158	5.8	8.5
User Fees	1,294	1,423	10.0	11.0
Other Revenue	1,304	1,365	4.7	5.9
Long-Term Borrowing	304	312	5.8	(30.5)
Total	14,698	15,794	7.5	8.0

Average Residential Property Taxes per Household and Mill Rate Changes, 1984 **Table 1-9**

	1983	1984 Estimate	1984/83	1983/82
	$	$	%	%
Average Residential Property Taxes Per Household				
Municipal Taxes & Charges	484	520	7.4	7.3
School Taxes	475	511	7.6	10.0
Gross Property Taxes	959	1,031	7.5	8.6
Tax Offsets	152	152	0.0	0.0
Net Property Taxes	807	879	8.9	10.1
Share of Household Income (%)				
Gross Taxes	2.5	2.5	0.0	0.0
Net Taxes	2.1	2.1	0.0	5.0
Residential Mill Rate Changes				
Municipal	n/a	n/a	6.7	6.3
School	n/a	n/a	6.9	9.1
Total	n/a	n/a	6.8	7.7

Note: In this table "household" refers to all dwelling units other than farm and seasonal dwellings. In previous editions of the publication, the reference was to single-family dwelling units only.

Chapter 2

Municipal Revenue Fund Operations

Expenditures by Function

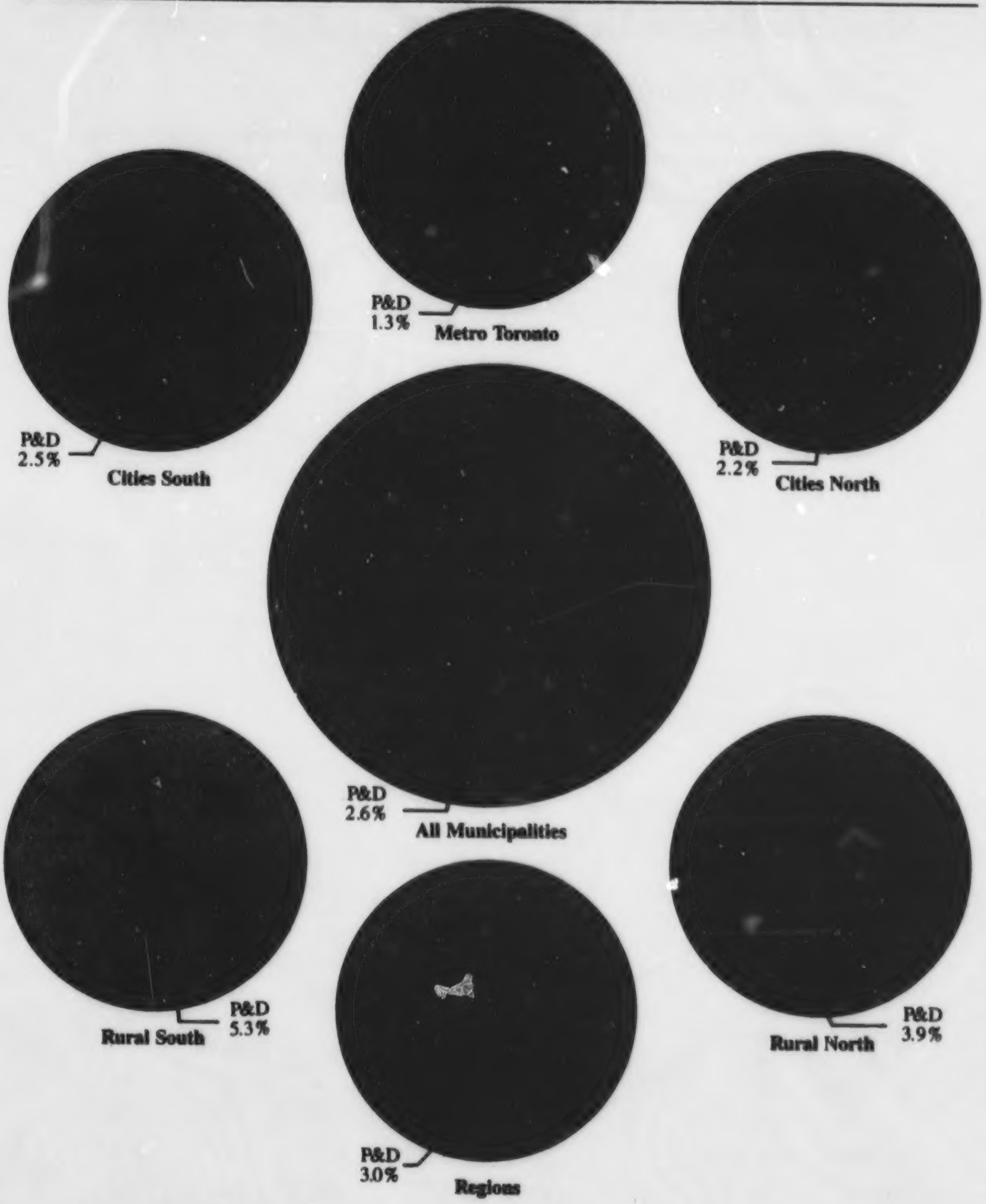
Municipal revenue fund, or operating, expenditures totalled $7.2 billion in 1983, an increase of $579 million, or 8.7 per cent, over 1982. This compared favourably with an $858 million, or 14.6 per cent, increase in 1982 and a $676 million, or 13.1 per cent, increase in 1981.

Municipal Revenue Fund Expenditures by Function — Table 2-1

	1982	1983	1983/82	1982/81	1981/77 Annual
	$ Million	$ Million	%	%	%
General Government	740	731	(1.1)	20.3	14.1
Protection					
Police	665	715	7.5	14.8	11.7
Fire	382	421	10.2	12.9	11.8
Conservation	69	66	(5.0)	7.4	9.9
Other	80	85	6.1	12.8	12.7
Subtotal	1,196	1,287	7.6	13.6	11.6
Transportation					
Roads	868	913	5.2	10.4	6.8
Transit	647	707	9.3	14.9	12.1
Other	106	114	7.2	8.3	10.0
Subtotal	1,621	1,734	7.0	12.0	8.9
Environment					
Sewer	416	464	11.4	11.0	11.7
Water	358	390	9.1	11.4	10.7
Solid Waste	190	212	11.4	11.0	11.5
Subtotal	964	1,066	10.6	11.1	11.2
Health & Social Services					
Public Health	218	244	11.9	14.7	12.2
General Assistance	432	556	28.8	26.0	13.7
Elderly Assistance	306	338	10.4	17.1	11.0
Day Nurseries	74	85	15.4	20.6	14.3
Children's Aid	188	201	6.9	12.7	13.4
Subtotal	1,218	1,424	16.9	18.8	12.8
Culture & Recreation					
Parks & Recreation	500	536	7.2	14.7	9.3
Libraries	239	258	7.9	15.1	10.4
Subtotal	739	794	7.4	14.8	9.6
Planning & Development	170	190	11.8	12.2	10.0
TOTAL	6,648	7,226	8.7	14.6	11.0

Note: Other protection includes protective inspection and control, emergency measures, and flood control. Other transportation includes parking, street lighting and municipal airports and harbour commissions.

Composition of Municipal Revenue Fund Expenditures
By Function and Type of Municipality, 1983 Figure 2-1



KEY
Trans = Transportation
Env = Environment
Soc = Health & Social Services
Rec = Culture & Recreation
P&D = Planning & Development
Gen = General Government
Prot = Protection

On a per household basis, operating expenditures increased by 6.8 per cent overall. Metro Toronto municipalities reported the highest level of expenditure at $2,926 per household, and the Rural South, the lowest, at $1,385 per household. There is, of course, a considerable difference in the services provided by these two segments of municipal government which are reflected in the expenditure differences. For example, the Metro figures include spending for a subway system. At the same time, nearly nine out of ten rural municipalities receive policing at no charge from the Ontario Provincial Police (OPP). The costs of the service are thus not reflected in the expenditures of those municipalities.

Table 2-1 and Figure 2-1 show the breakdown of municipal spending by functional or service categories. Appendix E provides a list of the categories and the services they include.

Transportation accounted for the largest amount of money of all categories, $1.7 billion or nearly a quarter of the total spent by municipalities. Health and social services were next with $1.4 billion in spending (19.7 per cent) followed by protection services with $1.3 billion (17.8 per cent).

The transportation category includes roads and transit. Roads continued to be the most important municipal function, with 24.0 per cent of total revenue fund spending in 1983. Nevertheless, roads had one of the lowest rates of increase for the year at 5.2 per cent, which was half the 1982 increase.

Transit was the fourth most important function, ranking behind only roads, policing and general government. Transit spending increased by $60 million, or 9.3 per cent, in 1983. Metro Toronto experienced the highest transit increase in both dollar and percentage terms at $42 million, or 10.5 per cent. The Regions were next with $14 million, or 7.5 per cent increase. These two sectors accounted for 90.7 per cent of total transit spending in the Province.

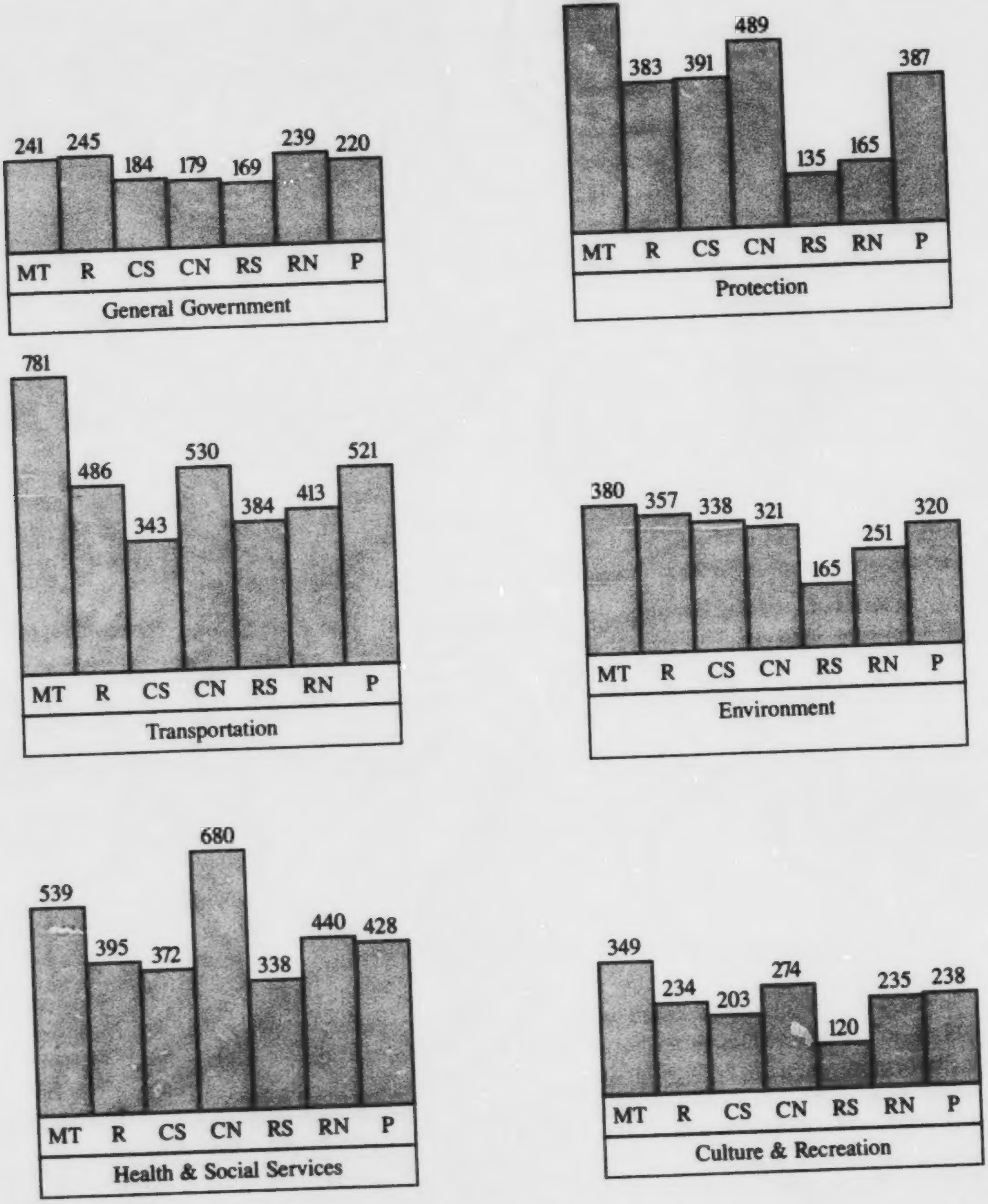
In terms of spending increases, general welfare assistance led the way with a $124 million, or 28.8 per cent, increase. This and the 26.0 per cent increase in 1982 reflected the increasing number of individuals having to turn to welfare as their unemployment benefits expired. The impact of sharply higher general welfare assistance costs was the major reason for all municipal sectors experiencing significant increases in health and social service spending in 1983. The impact was highest in the Rural South, the Rural North and the northern cities, where the category accounted for from 24.2 per cent to 26.7 per cent of total spending in these three sectors compared to a range of 18.3 per cent to 19.8 per cent in the other sectors. This was despite the fact that the other sectors spent more on other social services such as day nurseries and children's aid.

Spending on day nurseries continued to show significant growth province-wide. The increases were 15.4 per cent in 1983, 20.6 per cent in 1982 and 14.3 per cent in 1981. It must be borne in mind, however, that day nurseries comprised only 1.2 per cent of total revenue fund spending in 1983.

Spending on policing increased by $50 million, or 7.5 per cent, in 1983 to $715 million. Some $48 million of the $50 million was for salaries and wages. Metro Toronto experienced the largest increase of all sectors in both dollar and percentage terms, $25 million and 9.0 per cent, respectively. The northern cities had the second highest increase in percentage terms, at 7.6 per cent, or $2 million, followed by the Regions at 7.2 per cent, or $17 million. With most rural municipalities receiving free OPP service, the Rural South and Rural North together accounted for only 5.8 per cent of total police spending.

**Municipal Revenue Fund Expenditures Per Household ($)
By Function and Type of Municipality, 1983**

Figure 2-2



KEY

MT = Metro Toronto
CN = Cities North
P = Province
R = Regions
RS = Rural South
CS = Cities South
RN = Rural North

Note: The figures for planning and development are: MT = $37; R = $65; CS = $47; CN = $56; RS = $73; RN = $72; P = $57

Rural municipalities also make greater use of volunteer firemen than urban municipalities. Of the $421 million spent by Ontario municipalities on fire protection in 1983, less than $35 million or 8.3 per cent was spent by rural municipalities. Total protection to persons and property costs accounted for only 9.1 to 9.8 per cent of total spending in the Rural South and Rural North compared to 17.7 to 20.8 per cent for municipalities in the other sectors. On a per household basis, the Rural South and Rural North spent $135 and $165, respectively, while the other sectors spent on average from $383 to $598 per household (See Figure 2-2).

Sewerage system spending increased by $48 million, or 11.4 per cent, in 1983. The increase reflected a greater number of properties served as well as increases in wages and salaries and other operating costs. The Regions experienced the highest spending increase in 1983, at 15.5 per cent, and Metro Toronto the lowest, at 5.4 per cent. The Regions accounted for $27 million of the $48 million total increase in municipal sewage spending. Rural South municipalities had the second highest increase at 12.5 per cent. This translates into 14.4 per cent when adjusted to include the shortfall in the service charges paid to the Ministry of the Environment.

General government was the fourth highest expenditure function in 1983, at $731 million. This represented a decrease of 1.1 per cent from the exceptionally high level of 1982 (20.3 per cent higher than in 1981). Metro Toronto and the Regions had increases of 29.1 per cent and 17.6 per cent, respectively, in 1982. In 1983 they had decreases of 7.0 per cent and 2.9 per cent, respectively. The other sectors all had increases in 1983 ranging from 3.6 per cent for the Rural South to 12.1 per cent for the southern cities.

The decrease in general government spending for the Metro Toronto sector reflected a large reduction in transfers to reserves and reserve funds. These transfers had been exceptionally high in 1982. In that year, the Municipality of Metropolitan Toronto transferred $24 million to general reserves, compared to $3 million in 1981 and $4 million in 1983. Most of the money went to establish a capital financing stabilization reserve.

Expenditures by Object

Salaries, wages and benefits amounted to $3.5 billion in 1983 (a 9.2 per cent increase) and continued as the dominant component of municipal operating expenditures accounting for 48.9 per cent of the total spent (See Table 2-2 and Figure 2-3). This share was slightly up from 1982 and would appear to indicate a trend toward the salary bill accounting for an increasingly larger share of total spending. The share was 47.7 per cent in 1981 and 46.9 per cent in 1980. It should be pointed out, however, that the trend is not necessarily an indication that municipal wage settlements were out of line with general trends. Other contributing factors were present. Municipal participation in the Canada-Ontario Employment Development Program during 1982 and 1983 obviously increased the salary and wage bill. Also, the 11.6 per cent increase in salary costs in the health and social services area reflected increased staffing, if only temporarily, to deal with the heavier caseloads faced by municipal welfare offices in 1983.

Municipal salary costs also represented a larger proportion of total spending because other cost components were restrained in 1983. Materials and supplies were held to a 6.0 per cent increase and transfers to other funds (the capital fund, reserves and reserve funds) to 4.8 per cent.

Municipal Revenue Fund Expenditures by Object **Table 2-2**

	1982	1983	1983/82	1982/81	1981/77 Annual
	$ Million	$ Million	%	%	%
Salaries & Wages	3,232	3,531	9.2	15.5	11.1
Materials & Supplies	1,744	1,849	6.0	14.4	11.4
External Transfers	564	655	16.2	19.9	13.0
Subtotal	5,540	6,035	8.9	15.6	11.4
Debt Charges	505	560	10.8	7.6	5.6
Transfers to Other Funds	603	632	4.8	11.7	13.1
Subtotal	1,108	1,192	7.6	9.6	9.4
TOTAL	6,648	7,227	8.7	14.6	10.9

Note: External transfers have been adjusted to include the provincial contribution to the operation of conservation authorities and children's aid societies.

In periods of fiscal restraint, it is usually more attractive to finance capital projects through long-term borrowing rather than contributions from current revenues because it tends to reduce the immediate impact on taxes.

On a per household basis, the 1983 increase in salaries, wages and benefits was 8.5 per cent. An analysis by sector shows that the southern cities had the smallest increase, at 6.7 per cent, and the Regions, the largest increase, at 9.5 per cent. Both the Rural South and the Rural North also had relatively high increases of 9.3 per cent and 9.0 per cent, respectively.

The Metro Toronto municipalities continued to spend the highest amount per household on salaries, wages and benefits. At $1,655 per household in 1983 salary costs were $333 per household higher than any other sector (See Figure 2-4). This was in part due to the salary bill for transit accounting for 22.5 per cent of the total in Metro, compared to 10.1 per cent for the Regions, the sector with the next highest spending on transit. Metro municipalities also had the highest overall per household salary bill increase in 1983, $129 or 8.5 per cent.

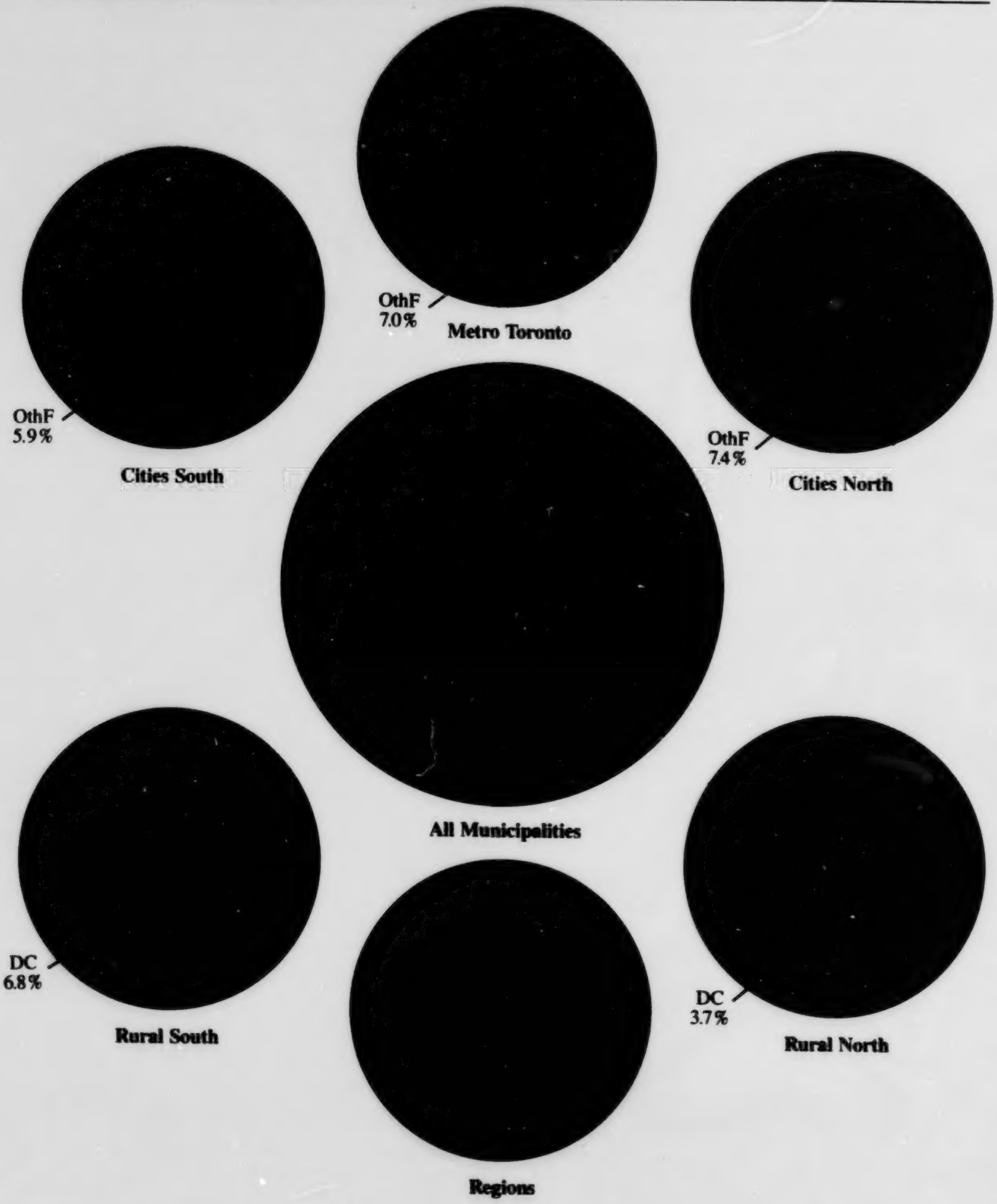
The Cities North reported the second highest level of spending on salaries, wages and benefits, at $1,322 per household. This was significantly higher than the $909 per household reported for the southern cities. However, an allowance has to be made for the fact that the figures for the Cities North are somewhat overstated because of the consolidation in their financial information returns of the operations of district health and social service boards.

Materials, supplies, services and financial expenses constituted the second largest component in municipal revenue fund spending, accounting for approximately one-quarter of the total. The 6.0 per cent increase recorded in 1983 was a substantial change from the 14.4 per cent and 11.4 per cent increases of 1982 and 1981. The sectors which experienced the highest increases in this category in 1983 were the Rural South and the Rural North at 6.2 per cent and 6.8 per cent, respectively.

Municipal transfers to individuals and unconsolidated local boards, such as welfare payments and grants to municipal housing authorities, rose by 16.2 per cent in 1983. Such external transfers represented 9.1 per cent of total municipal spending, compared to 8.4 per cent in 1982. The provincial average in 1983 was $197 per household. The highest level of external transfers was in Cities North, with $318 per household. Municipalities in the Rural South had the lowest level, at $106 per household.

Composition of Municipal Revenue Fund Expenditures
By Object and Type of Municipality, 1983

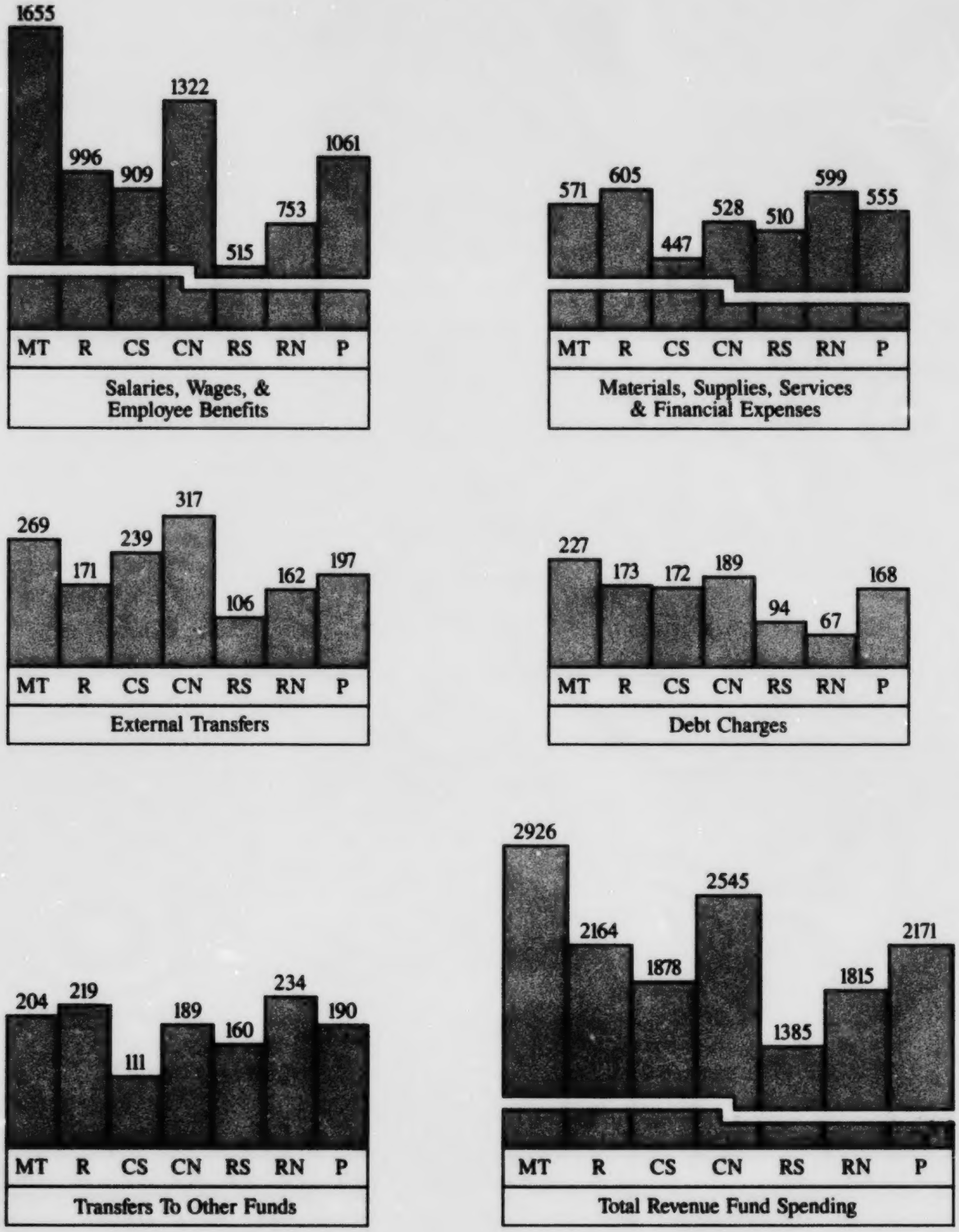
Figure 2-3



KEY

Salaries = Salaries, Wages & Employee Benefits
M&S = Materials, Supplies, Services & Financial Expenses
DC = Debt Charges
OthF = Transfers to Own Funds
Trans = External Transfers

Municipal Revenue Fund Expenditures Per Household ($) **Figure 2-4**
By Object and Type of Municipality, 1983



K
E
Y

MT = Metro Toronto
CN = Cities North
P = Province

R = Regions
RS = Rural South

CS = Cities South
RN = Rural North

Apart from the Rural South, the increase in transfer payments to individual and unconsolidated local boards for the various sectors ranged from 14.8 per cent to 18.2 per cent. The Cities North and Rural North led the way with 18.2 and 17.4 per cent, respectively. The impact of welfare payments in the City of Sault Ste. Marie was of particular interest. At $325 per household, it was by far the highest in all of northern Ontario. It was more than double the second highest level of welfare payments in 1983 ($160 per household) which was recorded by the municipalities in the District of Sudbury lying outside the Region of Sudbury.

Debt charges formed the smallest component of municipal operating expenditures in 1983. However, a trend toward a higher debt burden continued. Debt charges increased 10.8 per cent in 1983, as compared to 7.6 per cent in 1982 and 5.6 per cent in 1981. Metro Toronto was the only sector to report a lower level of debt charges in 1983, down to $227 per household from $246 per household in 1982. This still left Metro Toronto with the highest level of debt charges in the Province. The Rural North had the lowest level of debt charges, at $67 per household. This reflected the provision of fewer municipal services and a greater reliance on reserves and contributions from current revenue to finance capital projects.

The overall increase in transfers to other funds (the capital fund, reserves and reserve funds) was 4.8 per cent in 1983. This continued a long-term trend of decreases — 11.7 per cent in 1982, 12.3 per cent in 1981 and 24.9 per cent in 1980. This suggests that internal transfers are the area municipalities look to first when restraining expenditure growth.

Rural North municipalities had the highest level of internal transfers — $234 per household. Some $165 of the $234 was in respect of contributions to capital projects out of current revenue. This was 44.7 per cent higher than the the next highest sector, Metro Toronto with $114 per household.

The provincial average for transfers to reserves and reserve funds was the same in 1983 as in 1982 — $90 per household. The Regions had the highest level — $127 per household. They were followed by the northern cities and Metro Toronto, at $91 and $90 per household, respectively. Transfers to reserves and reserve funds in Regions ranged from a high of $240 per household in Ottawa-Carleton to a low of $36 per household in Muskoka.

In Ottawa-Carleton, the regional government transferred $27 million, or $124 per household, to reserves and reserve funds; the City of Ottawa, $14 million, or $105 per household; and the City of Nepean, $6 million, or $228 per household. Other municipalities with significant transfers included the City of Mississauga with $11 million, or $101 per household; the City of Kitchener with $8 million, or $154 per household; the City of Cambridge with $4 million, or $139 per household; the City of Barrie with $3 million, or $182 per household; and the City of Thunder Bay with $6 million, or $136 per household. Smaller municipalities with high transfer levels included the Township of Ear Falls at $500 per household; the Improvement District of Temagami at $483, and the Township of Schreiber at $382. Most of the transfers incurred by the smaller municipalities were for working funds and local water and sewer systems.

Revenues

Table 2-3 shows that municipal operating revenues increased by 9.5 per cent, to $7.2 billion, in 1983. This was the lowest rate of increase since 1979 when the increase was also 9.5 per cent.

The most important revenue source was property taxation, which generated 41.6 per cent of total revenue fund revenues, or $905 per household (See Figure 2-5). The sector with the greatest dependence on taxation was the Cities South, at 44.9 per cent of total revenues. The sector with the least dependence was the Rural North, at 30.9 per cent, followed by the Cities North and the Rural South, at 33.1 per cent and 33.9 per cent, respectively. These three sectors had rel-

Municipal Revenue Fund Revenues by Source **Table 2-3**

	1982	1983	1983/82	1982/81	1981/77 Annual
	$ Million	$ Million	%	%	%
Taxation					
Property Taxes	2,506	2,719	8.5	13.0	9.8
Municipal Charges	253	292	15.7	5.6	14.7
Subtotal	2,759	3,011	9.1	12.4	10.2
Payments In Lieu of Taxes					
Ontario	108	115	7.2	11.3	9.9
Other	135	145	7.3	7.1	12.9
Subtotal	243	260	7.0	9.5	11.5
Ontario Grants					
Unconditional	660	687	4.0	9.9	9.4
Conditional	1,284	1,454	13.2	18.7	10.8
Subtotal	1,944	2,141	10.1	15.5	10.0
User Fees					
Transit	381	416	9.3	12.8	11.9
Water	325	364	11.8	10.7	11.3
Homes for the Aged	109	121	10.9	13.4	13.3
Culture & Recreation	137	152	10.4	16.4	11.1
Other	214	241	12.6	10.3	19.6
Subtotal	1,166	1,294	10.9	12.1	12.9
Other Revenue	501	537	7.1	5.6	18.9
TOTAL	6,613	7,243	9.5	12.6	11.3

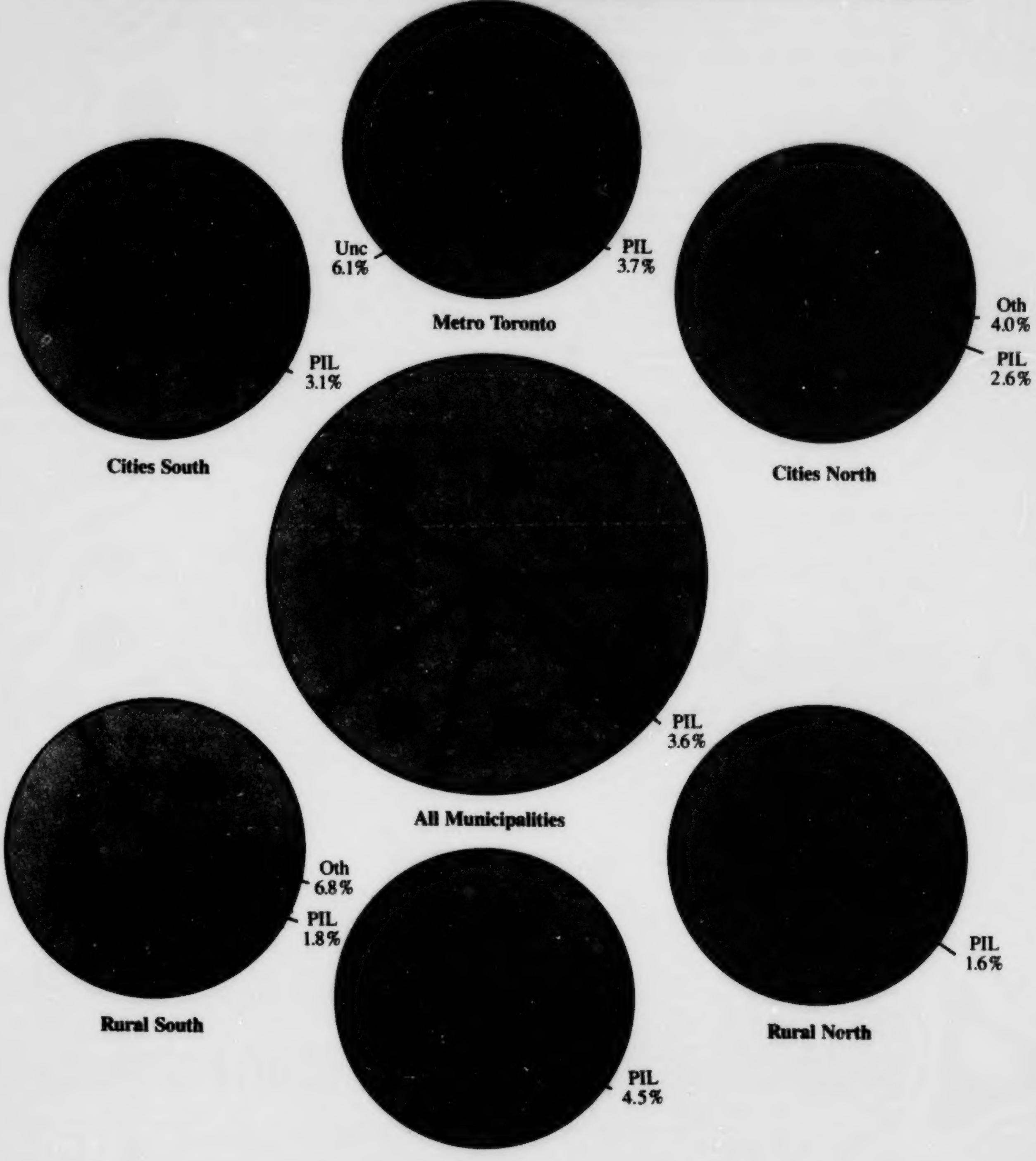
atively low tax dependence largely because of higher levels of provincial assistance they received. Grants ranged from 41.6 per cent to 46.9 per cent of their total revenues, as compared to from 22.4 per cent to 29.7 per cent for the three other sectors.

Provincial grants were the second largest source of municipal revenue fund financing overall, accounting for 29.6 per cent of total revenues. The two basic components of provincial funding, unconditional grants and conditional grants, increased by 4.0 per cent and 13.2 per cent, respectively, in 1983. Overall, provincial assistance increased 10.1 per cent. The Cities North and the Rural North received the highest level of assistance at $1,180 and $852 per household, respectively. The next highest was the Metro Toronto sector at $656 per household. The provincial average was $643 per household (See Figure 2-6).

The Cities North and Rural North had by far the highest levels of provincial unconditional grants at $540 and $398 per household, respectively. The other sectors ranged from $209 for the Cities South to $144 for the Rural South. The Northern Ontario Support Grant was a major factor in the north's higher grant levels, averaging $208 per household in 1983. The northern municipalities also qualified for higher Resource Equalization Grant entitlements than their southern counterparts because of limited tax bases resulting from resource industries being located in

Composition of Municipal Revenue Fund Revenues By Source and Type of Municipality, 1983

Figure 2-5

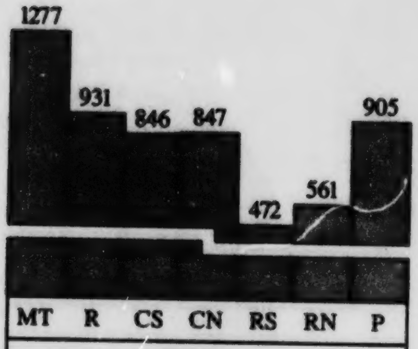


KEY

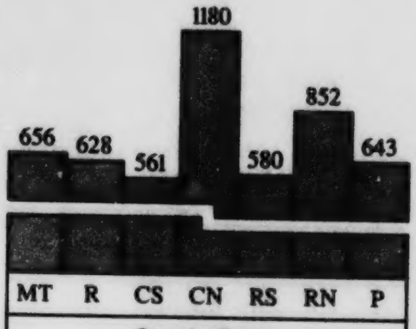
Tax = Property Taxes
Con = Ontario Conditional Grants
Unc = Ontario Unconditional Grants
User = User Fees
PIL = Payments in Lieu of Property Tax
Oth = Other Revenue

Municipal Revenue Fund Revenues Per Household ($)
By Source and Type of Municipality, 1983

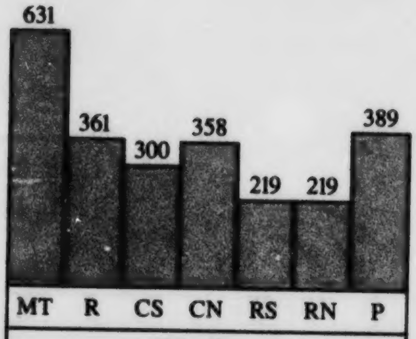
Figure 2-6



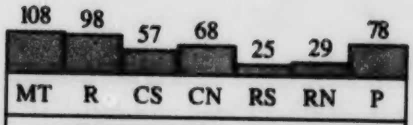
Taxation



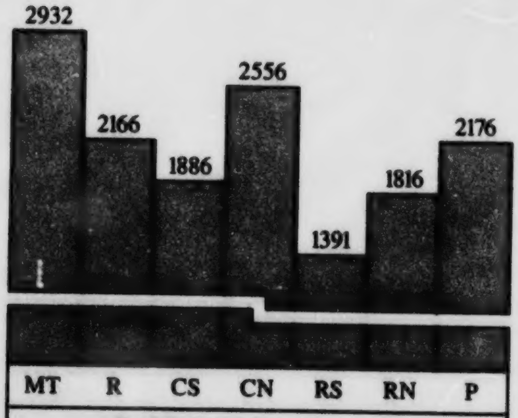
Ontario Grants



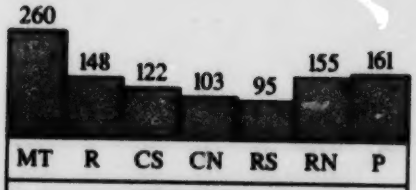
User Fees



Payments in Lieu of Taxes



Total Revenue Fund Revenues



Other Revenue

K E Y	MT = Metro Toronto CN = Cities North P = Province	R = Regions RS = Rural South	CS = Cities South RN = Rural North

unorganized territory beyond municipal boundaries.

The Cities North reported the highest level of provincial conditional grants (grants tied to specific services) at $640 per household, followed by the Metro Toronto sector at $478 per household. This is explained by the high welfare payments in the north noted previously (subsidized at eighty per cent) and the consolidation of the operations of district health and social service boards in the northern cities' financial returns.

Municipal user fees, such as, water billings, public transit fares and per-diem rates in homes for the aged, increased by $128 in 1983, to $1.3 billion. This represented an increase of 10.9 per cent over 1982. User fees increased marginally from 17.6 per cent of total municipal operating revenues in 1982 to 17.8 per cent in 1983. All major user fee sources showed substantial increases in 1983, ranging from a low of 9.3 per cent for transit to a high of 12.6 per cent for the "other" category. Metro Toronto showed the greatest reliance on user fees both as a share of total revenue (21.5 per cent) and in per household terms ($631 per household). The Rural North showed the least reliance (12.1 per cent, $219 per household). The Rural South also had revenue of $219 per household from user fees.

Other revenue totalled $537 million in 1983, an increase of 7.1 per cent over 1982. The principal components were licences, permits, rents and concessions, interest and penalties on taxes, investment income and contributions from other funds. In per household terms, other revenue ranged from a high of $260 in Metro Toronto to a low of $95 in the Rural South. The provincial average was $161 per household.

Chapter 3

Municipal Capital Fund Operations

Expenditures

Capital spending by municipalities exhibited strong growth in 1983, rising by 8.9 per cent to over $1.5 billion. This continued the trend begun in 1982, when the increase was 7.8 per cent. The average annual growth rate was only 4.5 per cent in the years 1978-81. One reason for the 1983 increase was the continuing influence of the Canada-Ontario Employment Development (COED) Program. Although COED had its major effect in 1982, there appears to have been a carry-over effect into 1983, as capital projects began in 1982 were completed.

As Table 3-1 indicates, spending increases varied considerably among functions, ranging from a three fold increase for solid waste disposal to a decrease of 18.1 per cent for general government. Other areas showing major increases province-wide were transit (51.2 per cent) and health (63.9 per cent). The dramatic increase for waste disposal reflected the purchase by Metro Toronto of the Keele Valley landfill site at a cost of $40 million.

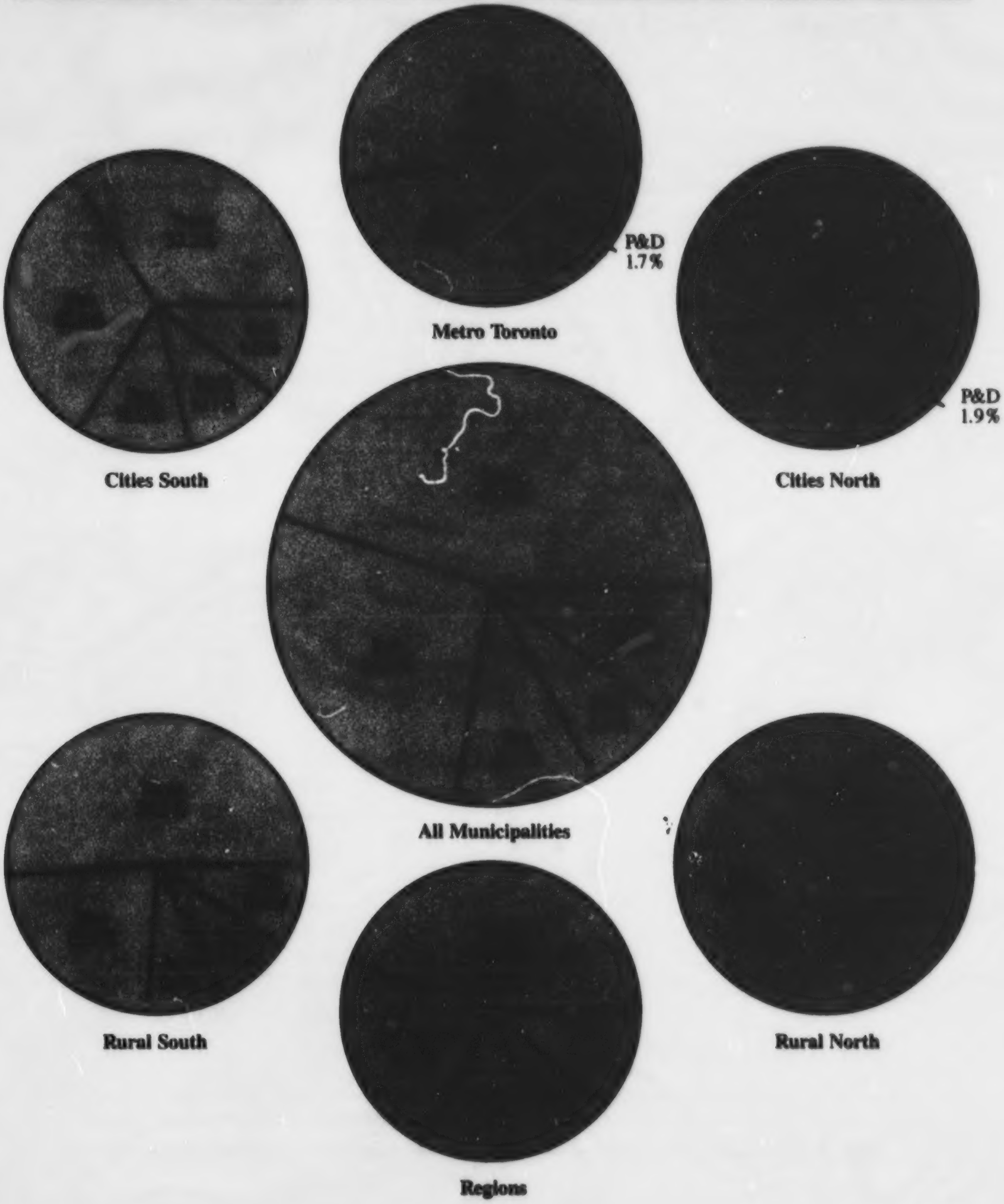
Municipal Capital Fund Expenditures by Function

Table 3-1

	1982	1983	1983/82	1982/81	1981/77 Annual
	$ Million	$ Million	%	%	%
Own Expenditures					
General Government	64	52	(18.1)	42.2	7.8
Protection	62	65	4.8	21.8	8.4
Roads	472	486	3.0	1.7	9.5
Transit	137	208	51.2	48.7	(4.3)
Sewer	230	238	3.5	0.3	0.6
Water	123	111	(8.6)	7.2	1.1
Solid Waste	13	57	338.3	15.2	10.5
Health	12	20	63.9	(25.3)	39.8
Social Services	18	22	20.5	58.5	8.4
Culture & Recreation	159	162	1.2	31.0	(4.5)
Planning & Development	96	89	(7.3)	(16.1)	11.5
Total	1,386	1,510	8.9	7.8	4.5
Transfers					
Unconsolidated Local Boards	42	23	(45.9)	425.0	14.5
Individuals	31	23	(24.9)	9.4	20.6
Other Funds	48	32	(33.3)	174.2	16.4
Total	121	78	(35.6)	101.7	8.5
TOTAL APPLICATIONS	1,507	1,588	5.4	12.0	3.8

Note: Roads includes parking, street lighting, and air transportation. Sewer includes pollution control (shown under Solid Waste in previous years). Prior to 1981, transfers to individuals were reported under general government.

Composition of Municipal Capital Fund Expenditures By Function and Type of Municipality, 1983 **Figure 3-1**



Metro Toronto

Cities South

Cities North

All Municipalities

Rural South

Rural North

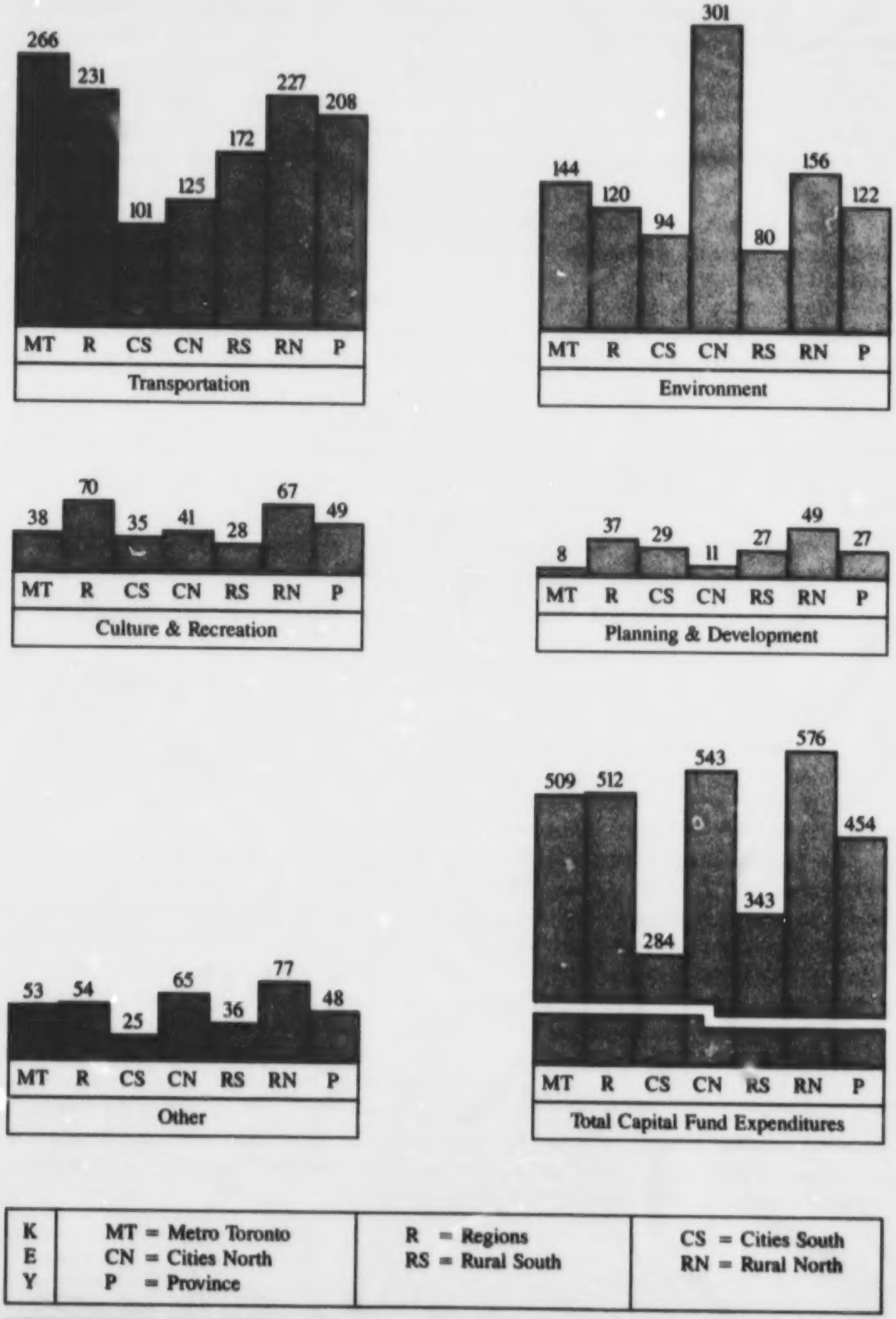
Regions

KEY

Trans = Transportation
Env = Environment
Rec = Culture & Recreation
P&D = Planning & Development
Oth = Other

Municipal Capital Fund Expenditures Per Household ($)
By Function and Type of Municipality, 1983

Figure 3-2



MT = Metro Toronto
CN = Cities North
P = Province
R = Regions
RS = Rural South
CS = Cities South
RN = Rural North

Capital spending on public transit has been increasing steadily in recent years, rising from $68 million in 1980 to $208 million in 1983. The main impetus for the growth in 1983 came from Metro Toronto, where an increase of 51.4 per cent, or $49 million, was recorded. This reflected the continuing expansion of Metro's transit system, in particular, the construction of the Light Rapid Transit line to Scarborough Town Centre. Hamilton-Wentworth and Ottawa-Carleton with increases of $10 million and $17 million, respectively, were also significant contributors to the overall increase in transit spending.

Transfers of proceeds of debentures issued on behalf of unconsolidated boards (principally utility commissions and hospital boards) dropped 45.9 per cent to $23 million in 1983. These transfers had been unusually high in 1982 because borrowing had been postponed from the previous two years owing to high interest rates. The 1983 decline was thus not as significant as it might appear at first sight.

Figure 3-1 shows the composition of capital spending by major service areas. One notable shift was the rise in the share of total spending going to transportation. This rose from 42.8 per cent to 45.9 per cent in 1983 as a result of the increase in transit spending. The pattern varied considerably among the municipal sectors, however. While Metro and the Regions placed the emphasis on transit, the Rural South and the Rural North favoured roads. The Cities South and the Cities North both devoted a lower proportion of their spending to roads in 1983 than in 1982.

Province-wide, the share of capital spending going to environmental projects showed little change in 1983. However, in the Cities North this category jumped from 24.4 per cent of total spending to 56.1 per cent. This reflected a substantial investment in sanitary sewers and waterworks by the City of Sault Ste. Marie. Sewer spending by that municipality increased ten fold, to $11.3 ; waterworks, six fold, to $11.4 million.

In relative terms, the Rural North had the highest level of total capital expenditures in 1983, spending $576 per household compared to $535 in 1982. The Cities North spent $543 per household in 1983. The Regions, which had the highest level of capital spending in 1982, spent $512 per household. Spending continued to be the lowest in the Cities South at $284 per household.

Per household spending on transportation services, apart from being the major functional category, at $208 per household in 1983, showed an increase for four of the six sectors. The increases ranged from $69 per household in Metro Toronto to $17 per household in the Rural South. Environmental spending jumped by $197 to $301 per household in the Cities North chiefly as a result of the activity in Sault Ste. Marie. Metro Toronto also recorded a relatively large increase — $49 per household to $144 per household — because of the waste disposal site aquisition noted previously.

Per household spending on planning and development varied among sectors much more in 1983 than in 1982. The 1983 high was $49 per household in the Rural North while the low was in Metro Toronto at $8 per household. Other municipal capital projects averaged about $48 per household province-wide, in 1983, down from $56 per household in 1982. The residual nature of this functional category makes it prone to wide fluctuations from year to year within and among the sectors.

Revenues

Total municipal capital financing declined 2.4 per cent in 1983 to $1.6 billion. This was the first such decline since 1978. Total financing had jumped by 20.2 per cent in 1982, far above the long-term trend of about three to four per cent annually because of increased borrowing due to lower interest rates and increased grants under the COED program. These two sources dropped off by 28.2 per cent and 6.0 per cent, respectively, in 1983.

Municipal Capital Fund Revenues by Source **Table 3-2**

	1982	1983	1983/82	1982/81	1981/77 Annual
	$ Million	$ Million	%	%	%
Transfers From Other Funds					
Revenue Fund	308	331	7.7	0.3	12.4
Reserves & Reserve Funds	272	289	6.0	28.2	13.9
Subtotal	580	620	6.7	11.7	12.8
Ontario Grants					
Transportation	294	351	19.5	17.6	4.1
Environment	105	95	(6.3)	10.0	20.4
Other	72	73	0.0	52.0	(2.6)
Subtotal	471	519	10.3	19.8	5.6
Other Revenue	167	154	(7.8)	(12.8)	7.6
Long-Term Borrowing	400	287	(28.3)	63.8	(11.8)
TOTAL	1,618	1,580	(2.4)	20.2	2.7

Note: Other revenue includes grants and loans forgiveness from the Government of Canada, prepaid special charges, proceeds from the sale of fixed assets, investment income and donations. Long-term borrowing includes amounts transferred to individuals and unconsolidated local boards.

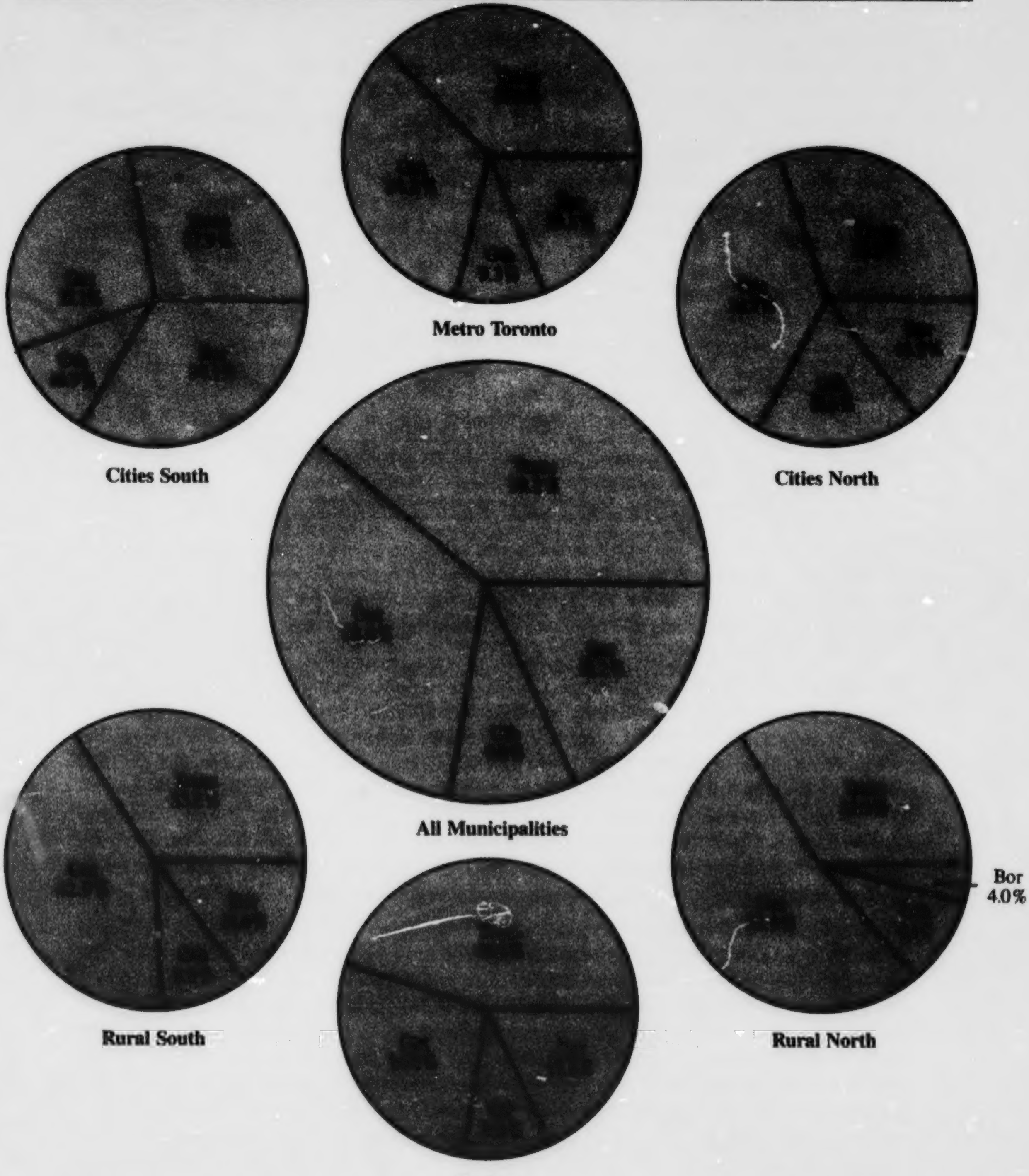
The 1983 decline in long-term borrowing and other revenue was offset somewhat by a 6.7 per cent growth in transfers from other funds (the revenue fund and reserves and reserve funds) and a 10.3 per cent growth in Ontario grants. Transportation grants, mainly those related to public transit, maintained a strong rate of growth, increasing by 19.5 per cent.

Figure 3-3 shows the effect of these changes on the composition of the sources of capital financing. Transfers from other funds and Ontario grants became relatively more important, and borrowing and other revenue, relatively less important in 1983. The pattern varied from one sector to another. Metro Toronto became more dependent on borrowing, which rose to comprise 19.5 per cent of revenue and less dependent on Ontario grants, which declined to 34.2 per cent of revenue from 38.9 per cent in 1982. Metro Toronto's financing from internal funds was up to 37.0 per cent. The most dramatic declines in borrowing were in northern Ontario. Long-term borrowing by the Cities North fell from 27.1 per cent to 13.2 per cent of total financing, and from 18.0 per cent to 4.0 per cent for the Rural North. Ontario grants, on the other hand, became a much more important source of financing for these two sectors and for the Rural South.

The highest level of capital revenues in per household terms was recorded in the Rural North, $576 per household. This represented a decline of 14.0 per cent from 1982. However, the relative position of each of the sectors, apart from Metro Toronto and the Rural South which switched positions, did not change from 1982. The Rural North was followed by the Regions ($541 per household), Cities North ($517 per household), Metro Toronto ($506 per household), the Rural South ($384 per household) and Cities South ($314 per household). The largest change occurred in Metro Toronto, where capital revenues increased 63.8 per cent, from $365 per household in 1982 to $506 per household in 1983.

Composition of Municipal Capital Fund Revenues
By Source and Type of Municipality, 1983

Figure 3-3



Metro Toronto

Cities South

Cities North

All Municipalities

Rural South

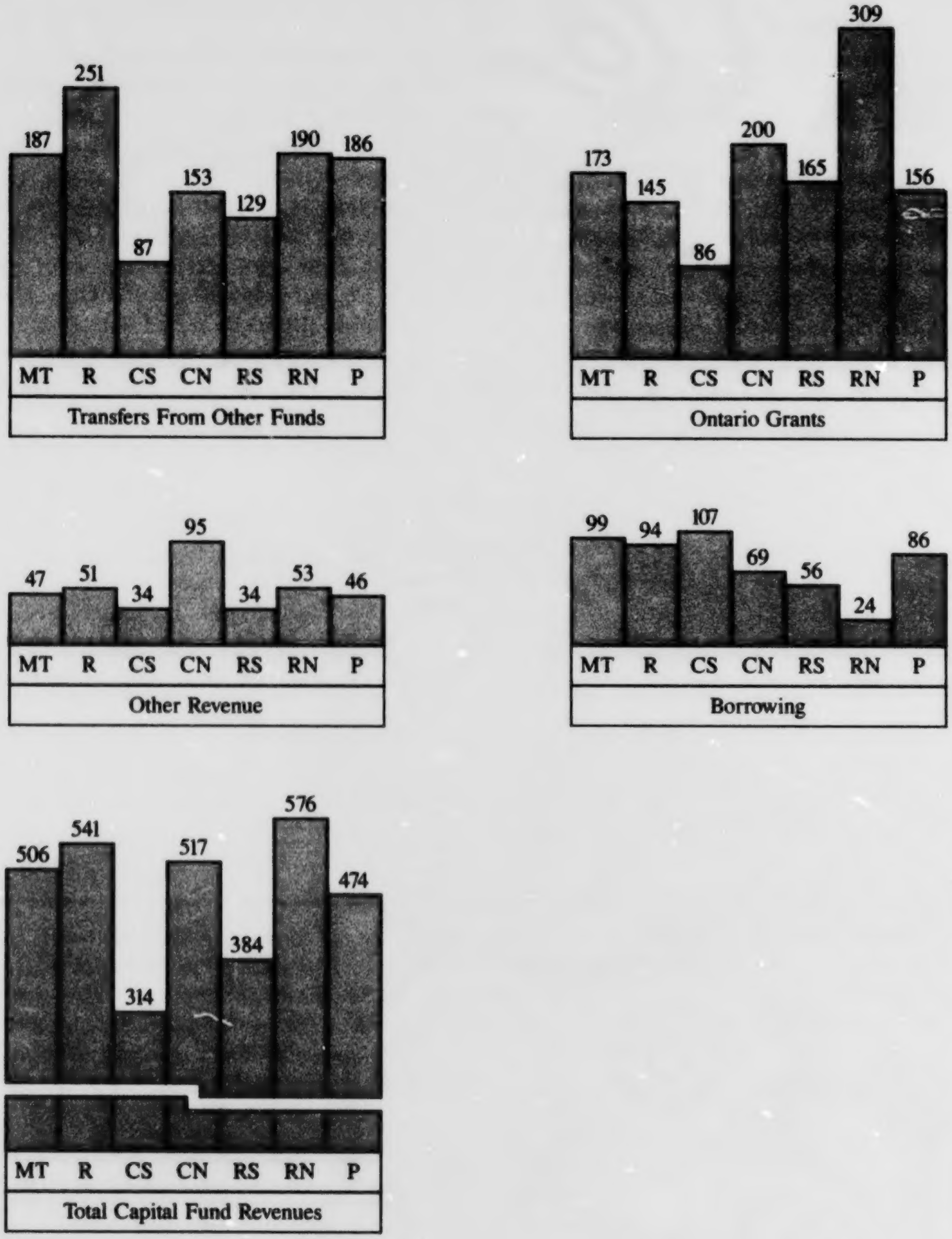
Rural North

Regions

KEY

Trans = Transfers From Other Funds
Ont = Ontario Grants
Bor = Borrowing
Oth = Other Revenue

Municipal Capital Fund Revenues Per Household ($)
By Source and Type of Municipality, 1983 **Figure 3-4**



KEY

MT = Metro Toronto
CN = Cities North
P = Province
R = Regions
RS = Rural South
CS = Cities South
RN = Rural North

The highest level of transfers from other funds was the $251 per household recorded by the Regions. Internal financing provided only $87 per household in the Cities South. As in most years, the northern municipalities recorded the highest level of provincial assistance for capital projects. The Rural North received $309 per household and the Cities North, $200 per household. The assistance included approximately $13 million in special capital funding from the Ministry of Northern Affairs.

Long-term borrowing per household was highest and approximately the same in all three urban sectors of southern Ontario (Metro Toronto, Regions and Cities South). Except for Metro Toronto where it was more than double the 1982 level, all other sectors showed declines over 1982. The greatest dollar decline was in the Regions, which fell by $100 per household to $94. The Regions were followed closely by the Rural North, which dropped by $97 per household to only $24. In the case of the Rural North, the drop may have been more apparent than real as unfinanced capital outlay in those municipalities rose by 83.3 per cent in 1983.

Chapter 4

Municipal Reserves and Reserve Funds Operations

Year-End Balances

At the end of 1983 reserves and reserve funds totalled $1.5 billion, an increase of $140 million or 10.0 per cent over the 1982 year-end balances.

All the major functional categories of reserves and reserve funds had significant percentage increases except for the Ontario Home Renewal Plan (OHRP) reserve funds. The OHRP funds declined by 5.3 per cent in 1983, reversing a trend of continued annual growth which saw the OHRP reserve funds more than double from $50.9 million in 1977 to $113.1 million in 1982. In 1983, OHRP funds represented a substantial portion of the total year-end balances held by both the Rural South and the Rural North, 24.0 per cent and 26.8 per cent, respectively. For the other sectors, OHRP funds ranged from 2.1 per cent of total funds in Metro to 8.7 per cent in Cities South. Nearly half of all OHRP funds were held by rural south municipalities. This sector had the largest share of such fund balances throughout the period reviewed (1977-83). On a per household basis, however, the Rural North had OHRP funds equivalent to $123 per household, whereas, in the Rural South they represented $77 per household.

Balance of Municipal Reserves and Reserve Funds
by Function at End of 1983

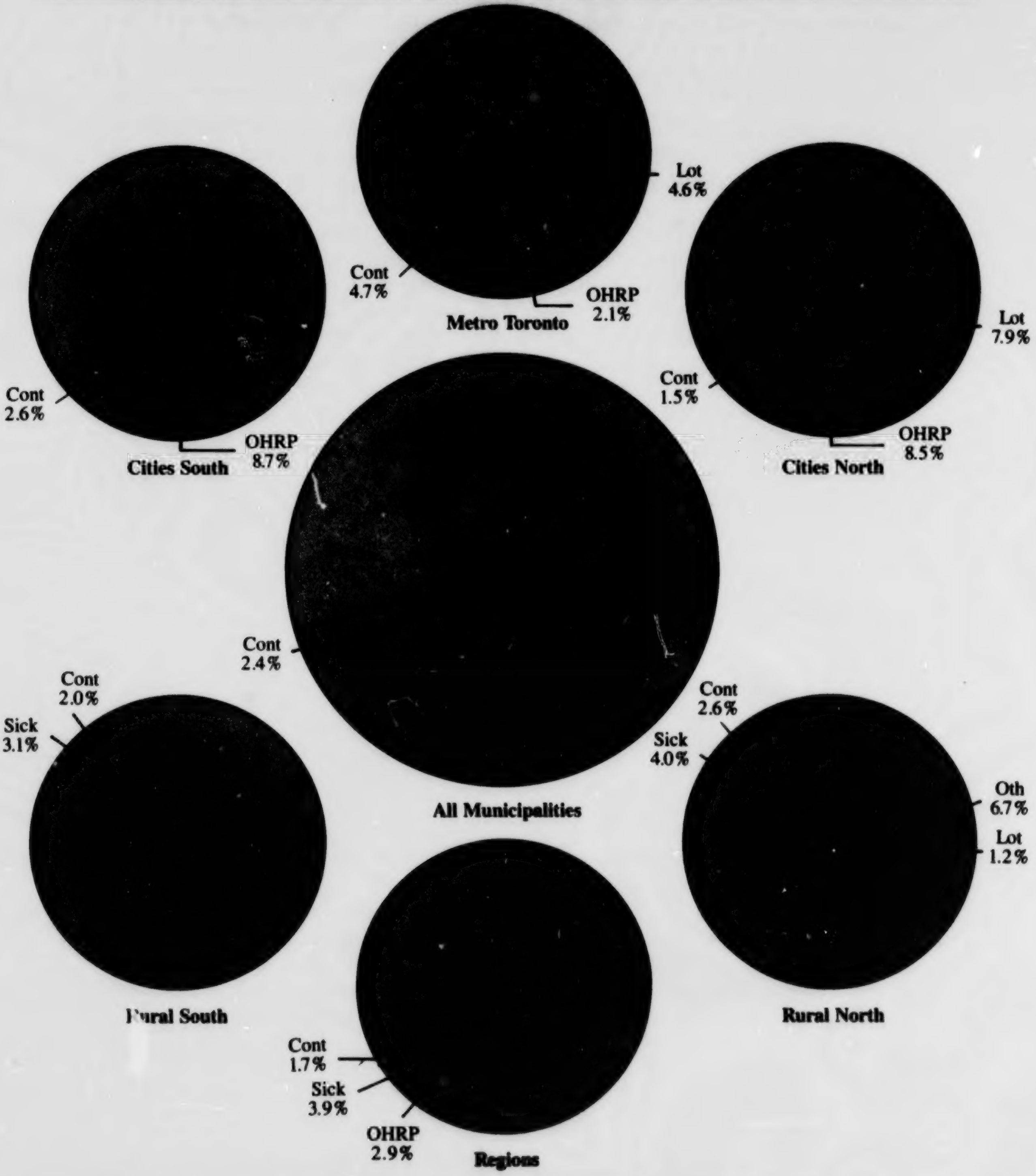
Table 4-1

	1982	1983	1983/82	1982/81	1981/77 Annual
	$ Million	$ Million	%	%	%
Working Funds	190	215	13.2	10.5	7.8
Contingencies	27	37	37.0	28.6	19.3
Sick Leave	77	90	16.9	24.2	23.4
Capital Expenditures	535	582	8.8	22.2	19.6
Lot Levies	214	238	11.7	7.0	12.5
Other Purposes	236	262	11.0	7.8	10.2
Subtotal	1,278	1,424	11.4	14.8	14.2
Ontario Home Renewal Plan	113	107	(5.3)	5.1	20.7
TOTAL	1,391	1,531	10.0	14.0	14.7

Reserves and reserve funds for capital expenditures formed the largest functional category and, at $582 million, represented 38.0 per cent of total balances. The major components of the funds were earmarked for library and recreation projects ($76 million), replacement of equipment ($114 million), sewers ($62 million), general government ($68 million) and roads ($49 million). The Regions, with holdings equivalent to $274 per household, held the bulk of these funds. The sector with the next largest holdings was the Cities North with $146 per household.

Composition of Municipal Reserves and Reserve Funds
Year-end Balances by Function and Type of Municipality, 1983

Figure 4-1

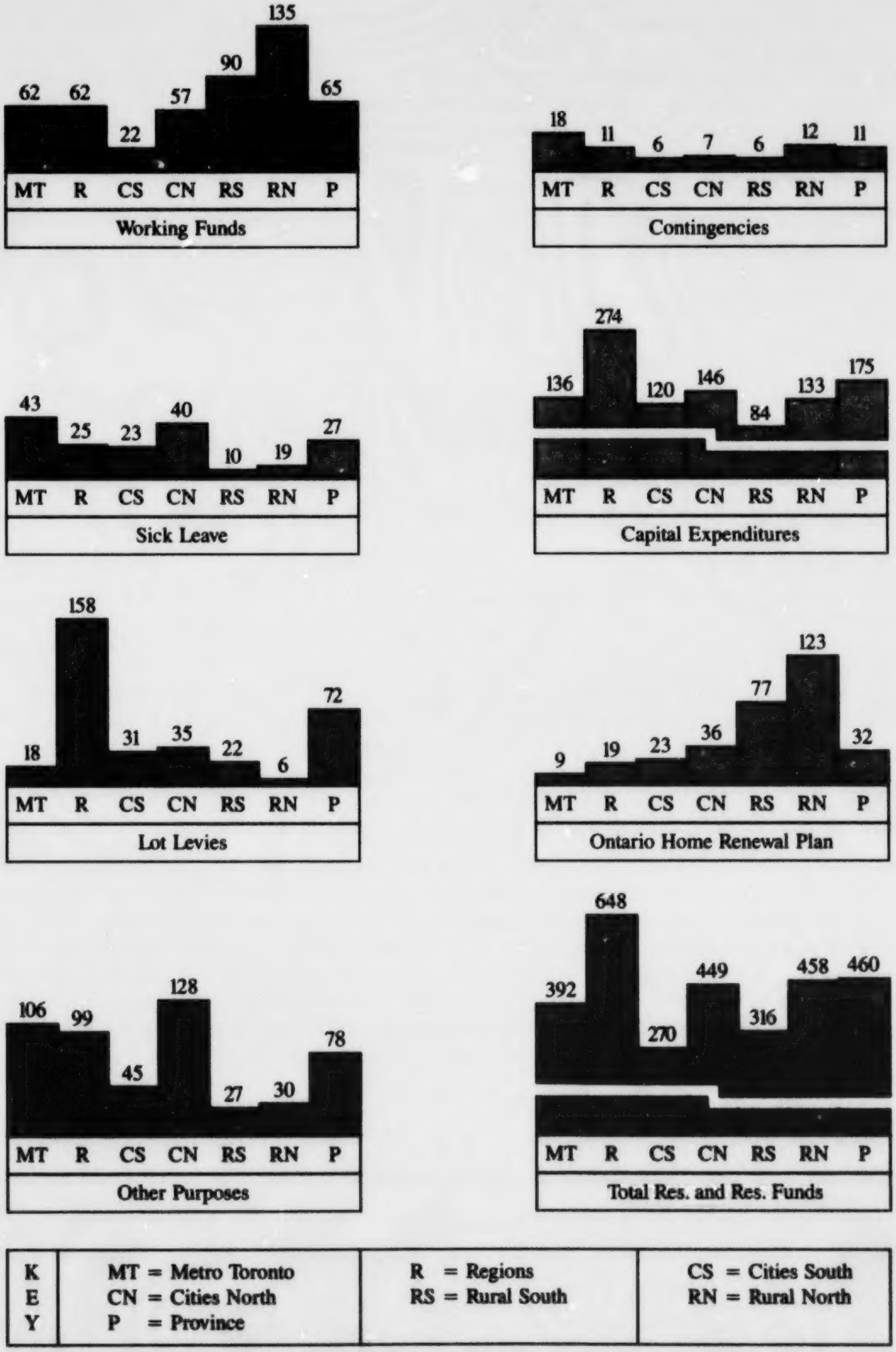


KEY

Cap = Capital Expenditures
Lot = Lot Levies
WF = Working Funds
OHRP = Ontario Home Renewal Plan
Sick = Sick Leave
Cont = Contingencies
Oth = Other

Municipal Reserves and Reserve Funds Year-end Balances per Household ($) by Function and Type of Municipality, 1983

Figure 4-2



Lot levies accounted for the second highest specific functional grouping. The total reported was $238 million, and again, the Regions held the largest share, 80.3 per cent or $191 million. An undeterminable additional amount of lot levies balances was also included in the functional categories for which they have been earmarked.

In per household terms, the Regions' reported lot levies reserve funds ($158 per household) were four and one-half times the level of the next highest sector, the Cities North, at $35 per household. There were many municipalities in the Regions with substantial year-end lot levies balances. The three highest reported balances were those held by the City of Brampton ($22), the Regional Municipality of Peel ($18 million) and the Region of Durham ($17 million). Other municipalities may have significantly high balances but have not been identified because they are reported in specific functional categories.

On a per household basis, significant balances were also reported by the Town of Aurora ($820 per household), the Town of Vaughan ($756 per household), the City of Kanata ($600 per household), the Town of Markham ($555 per household), the City of Gloucester ($365 per household) and the Town of Oakville ($359 per household). In the Regions, lot levies comprised 24.3 per cent of total reserves and reserve funds compared to a range of 1.2 per cent in the Rural North to 11.3 per cent in the Cities South.

Working funds reserves amounted to $215 million and accounted for 14.0 per cent of total reserves and reserve funds year-end balances held by municipalities. These funds increased by 13.2 per cent in 1983 and continued a trend of higher annual increases. The Rural North had the highest level of working funds at $135 per household. As a percentage of total funds held, working funds comprised the largest functional item in both the Rural North and Rural South, 29.8 per cent and 28.6 per cent, respectively.

Reserves for contingencies reported the highest rate of increase from 1982 to 1983, 37.0 per cent, and also continued a trend of higher annual increases. Nevertheless, these funds were not a significant item in the overall context as they represented only 2.4 per cent of total reserves and reserve funds.

The rest of the reserves and reserve funds formed a significant part of total balances, $262 million or 17.4 per cent of the total. The bulk of these funds was held in Metro Toronto, the Regions and Cities North. These sectors had per household levels of such funds ranging from $99 per household (Regions) to $128 per household (Cities North). Some of the purposes for which the funds were held included parking operations, exchange rate stabilization, accrued debenture interest, debenture repayments and utility rate stabilization.

In overall terms, the highest levels of reserves and reserve funds were held by the Regions, $648 per household. This was mainly due to the Regions' much higher balances on lot levies and capital expenditure reserves (as discussed earlier). The Rural North had the second highest level of total reserves and reserve funds, $458 per household. Four municipalities had total reserves and reserve funds in excess of $50 million. These were the City of Toronto ($139), the Regional Municipality of Peel ($106 million), the Regional Municipality of Ottawa-Carleton ($66 million) and the Regional Municipality of Hamilton-Wentworth ($62 million). On a per household basis, many small municipalities also had significant levels of reserves and reserve funds.

Expenditures

Reserves and reserve funds expenditures totalled $432 million in 1983, an increase of 4.6 per cent over 1982. This represented a rate of turnover of almost one third of the total held by municipalities at the end of 1982.

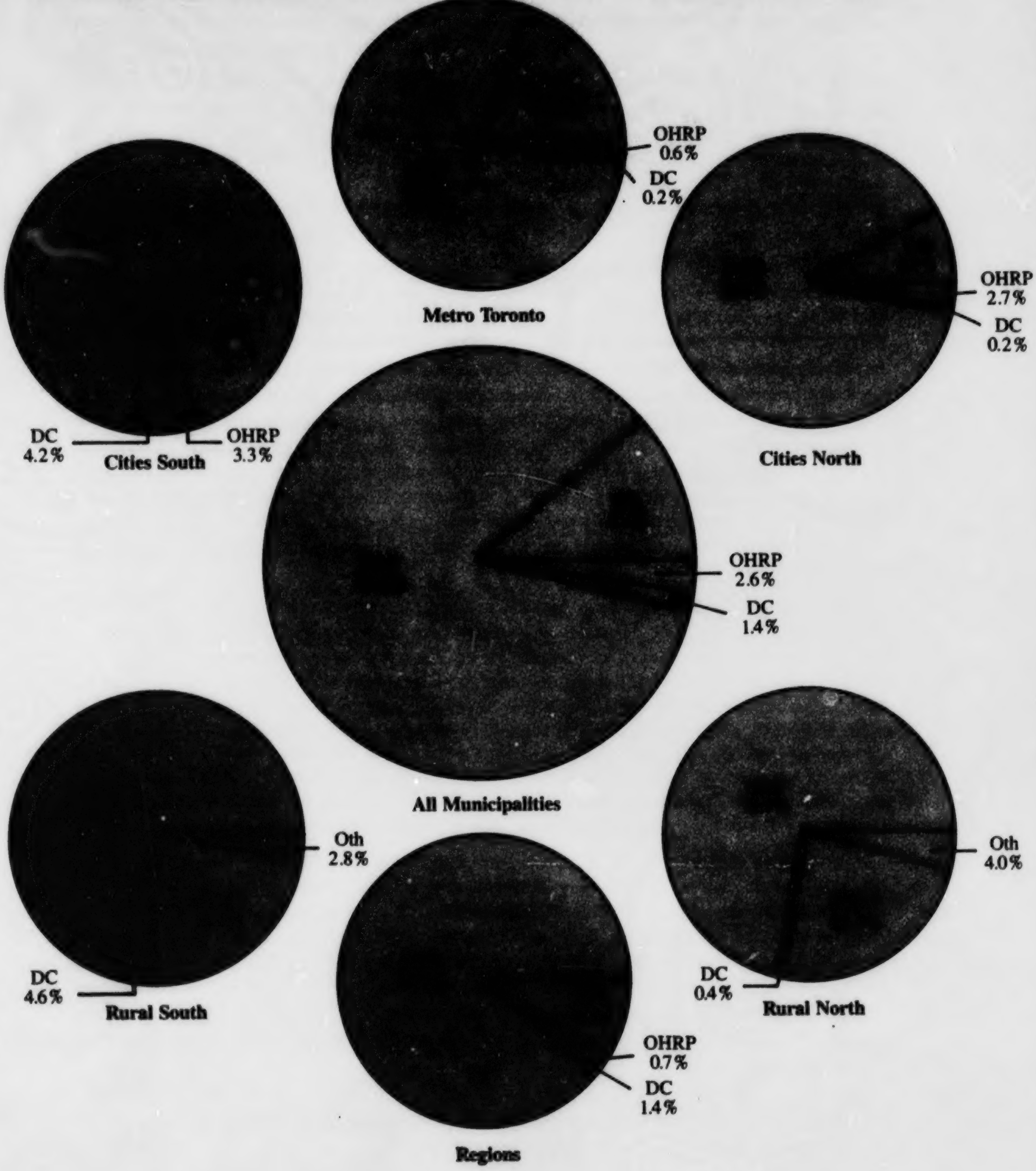
Municipal Reserves and Reserve Funds **Table 4-2**
Expenditures by Object, 1983

	1982	1983	1983/82	1982/81	1981/77 Annual
	$ Million	$ Million	%	%	%
Transfers To Other Funds					
Capital Fund	272	289	6.3	28.4	13.9
Revenue Fund	55	76	38.2	24.4	11.7
Subtotal	327	365	11.6	27.7	13.3
Debt Charges	5	5	0.0	(2.0)	5.9
Ontario Home Renewal Plan	12	11	(8.3)	4.2	8.7
Other	69	51	(26.1)	36.5	10.1
TOTAL	413	432	4.6	27.8	13.3

Funding of capital projects (transfers to the capital fund) remained the major application of the funds, accounting for two thirds of total expenditures in 1983, the same level as in 1982. This was to be expected since most of these funds are set aside for capital projects. The widespread use of reserves and reserve funds to finance capital as well as operating expenditures (transfers to the revenue fund) indicates a greater use of the financing tool in order to keep tax increases down to moderate levels over time. Transfers to the capital fund averaged $280 million per year for 1982 and 1983 compared to $166 million per year for the period 1977-81. Similarly, transfers to the revenue fund averaged $66 per year in 1982 and 1983 compared to $40 million per year for the 1977-81 period.

The Regions and Metro Toronto had the two highest levels of expenditures, $134 and $205 per household, respectively. These levels were approximately two and three times higher than that of the next nearest sector (Cities South). Metro Toronto's expenditures almost matched revenues, so this sector had no significant increase in its total year-end balances. Expenditures by the other sectors were substantially less than revenues, thereby, allowing their total year-end balances to show a net increase. The increases ranged from $80 per household in the Regions to a $30 per household increase in the Cities South.

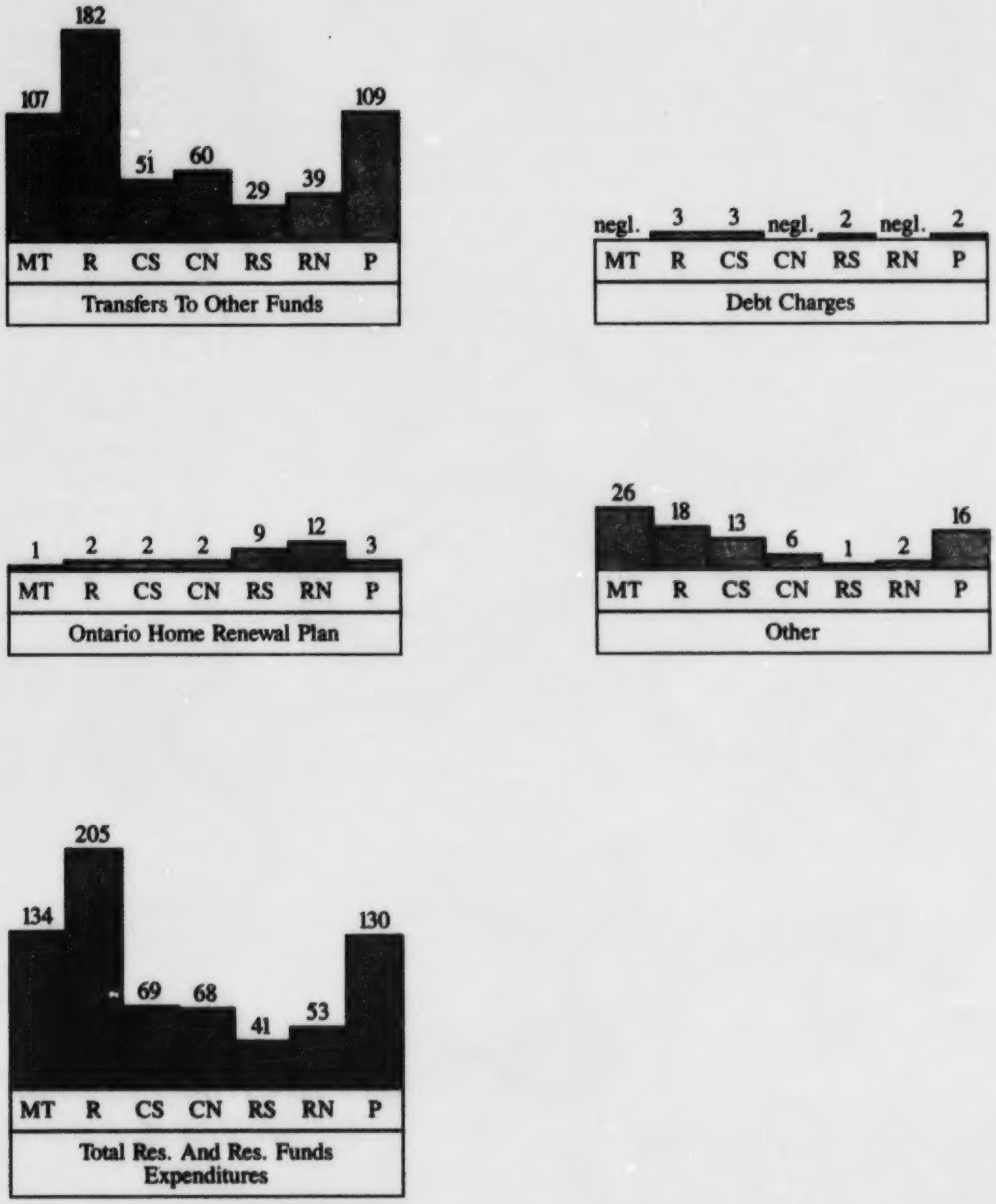
Composition of Municipal Reserves and Reserve Funds
Expenditures by Object and Type of Municipality, 1983 Figure 4-3



KEY

OthF = Transfers to Other Funds
Oth = Other
DC = Debt Charges
OHRP = Ontario Home Renewal Plan

Municipal Reserves and Reserve Funds Expenditures per Household ($) by Object and Type of Municipality, 1983 **Figure 4-4**



K E Y	MT = Metro Toronto CN = Cities North P = Province	R = Regions RS = Rural South	CS = Cities South RN = Rural North

Revenues

Contributions from other funds, (capital fund and revenue fund) and other revenue accruing to reserves and reserve funds, were down by 2.1 per cent from 1982, although they still amounted to a sizeable $572 million.

The largest single source was constituted by contributions from current revenues which amounted to $299 million and accounted for 55.8 per cent of the total. This was generally true for all the sectors except for the Regions where the percentage was significantly lower due to the importance of lot levies.

The second most significant revenue source which also showed the largest increase in 1983 was that from lot levies. It increased by $39 million or 49.4 per cent over 1982 to $118 million. This, perhaps, reflected increased residential and industrial development activity following the 1982 downturn in economic conditions. In 1983, 85.9 per cent of lot levies revenue was concentrated in the Regions and was equivalent to $83 per household. The next highest level of revenue from this source was $11 per household in Metro Toronto. Additional lot levies revenue, amounting to approximately $21 million, was reported in the capital and revenue funds. Most of such revenue was utilized on capital projects during the year.

Investment income was the revenue source showing the greatest decline, down $27 million to $84 million, in 1983. This was 24.3 per cent lower than the 1982 level and was due to the decline in interest rates in 1983 from the peak levels registered in 1980 and 1981.

Transfers from the capital fund were not significant and, basically, comprised excess debenture proceeds and proceeds from the sale of capital assets. Although the 1983 revenue from this source of $20 million was $17 million less than in 1982, it may reflect a return to a more usual lower level following an unusually high transfer of about $37 million in 1982. The annual provincial total of transfers from the capital fund in the five years 1977-81 had ranged between $4 million and $10 million.

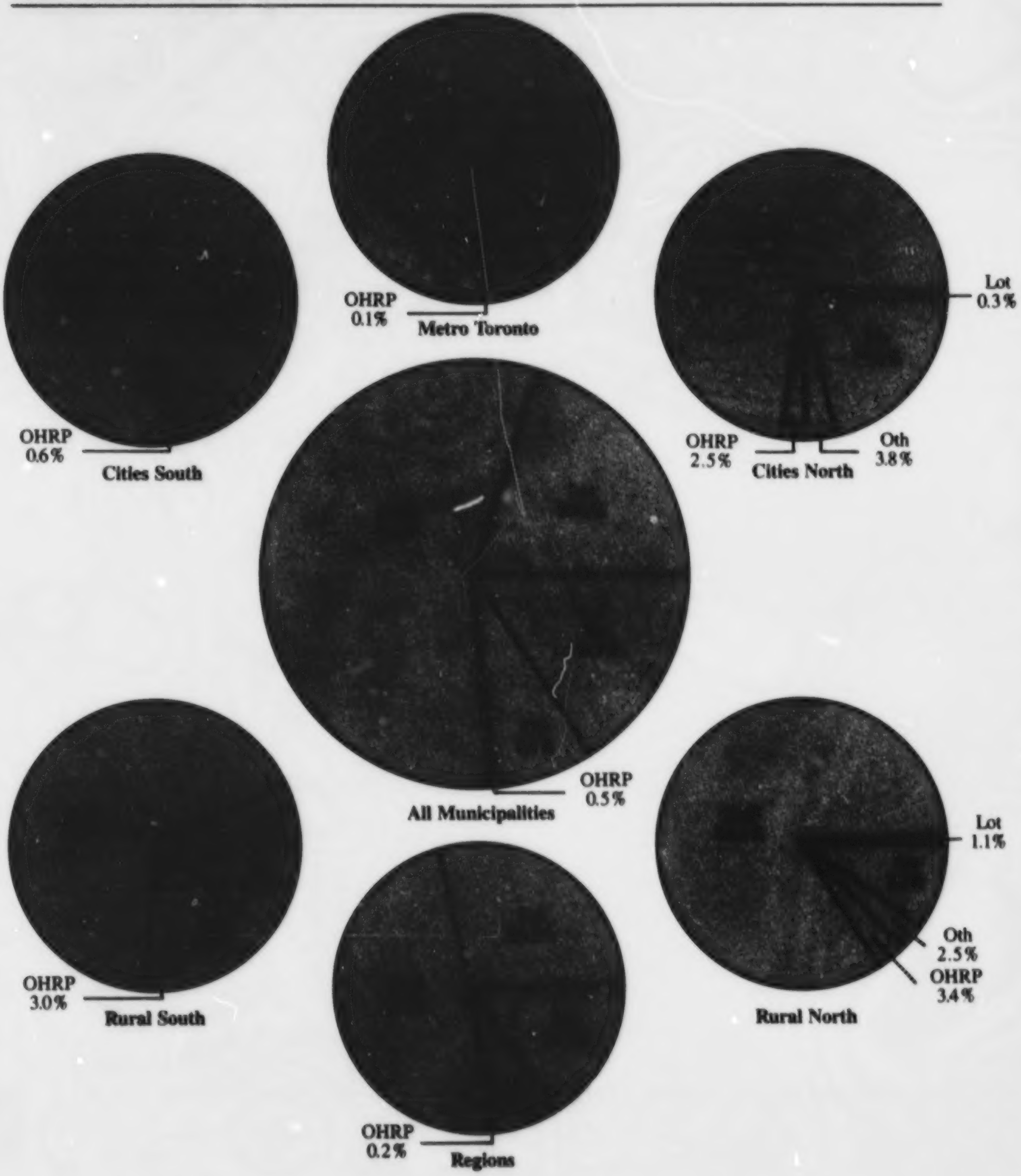
Municipal Reserves and Reserve Funds Revenues by Source, 1983

Table 4-3

	1982	1983	1983/82	1982/81	1981/77 Annual
	$ Million	$ Million	%	%	%
Transfers From Other Funds					
Capital Fund	37	20	(45.9)	324.1	31.3
Revenue Fund	295	299	1.4	25.8	14.8
Subtotal	332	319	(3.9)	36.5	14.8
Lot Levies	79	118	49.4	(33.8)	11.3
Investment Income	111	84	(24.3)	6.5	41.4
Ontario Home Renewal Plan	14	3	(78.6)	(27.9)	(4.9)
Other	48	48	0.0	(4.8)	2.1
TOTAL	584	572	(2.1)	8.9	12.6

Composition of Municipal Reserves and Reserve Funds
Revenues by Source and Type of Municipality, 1983

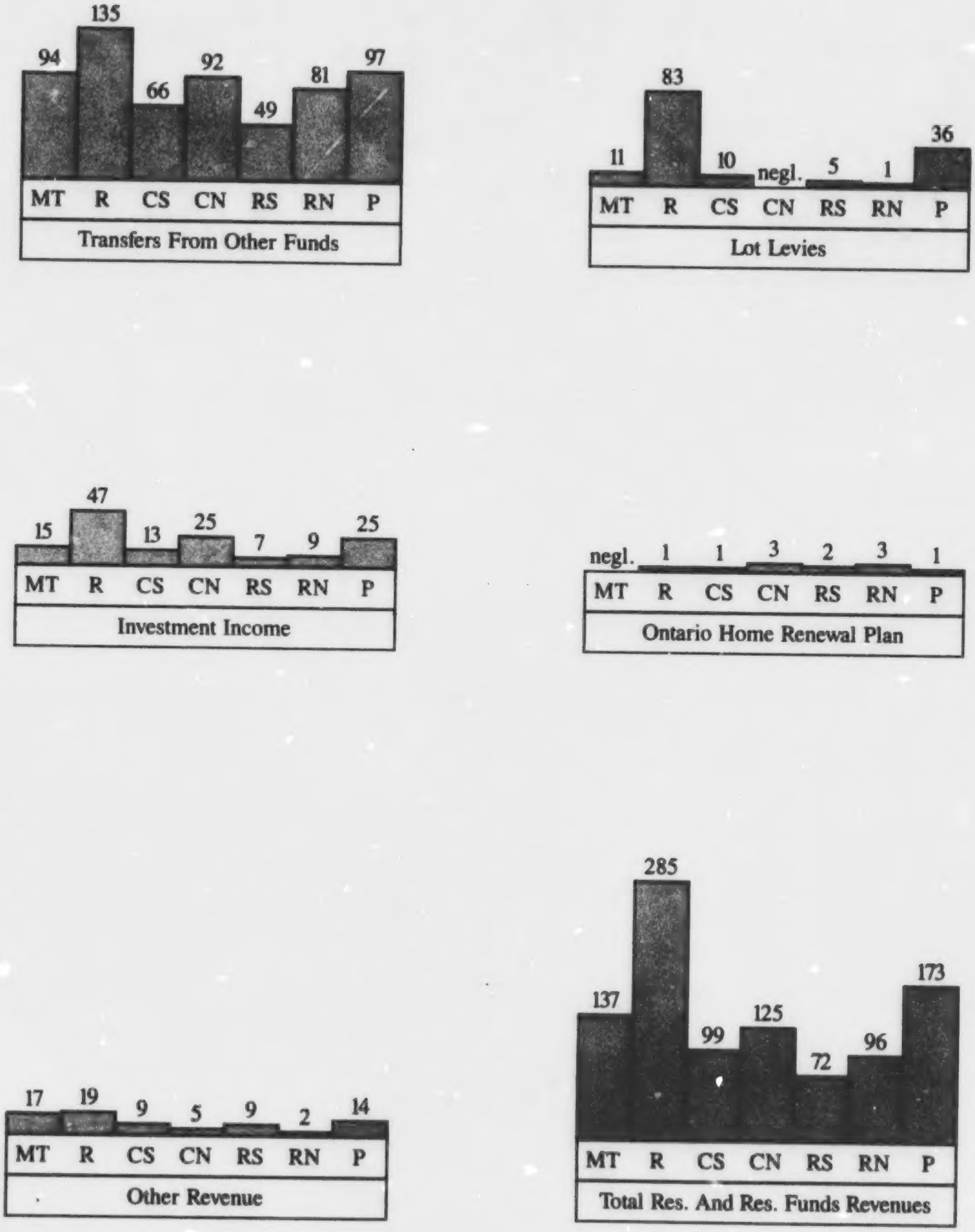
Figure 4-5



KEY

OthF = Transfers from Other Funds
Lot = Lot Levies
Oth = Other Revenue
Inv = Investment Income
OHRP = Ontario Home Renewal Plan

Municipal Reserves and Reserve Funds Revenues per Household ($) by Source and Type of Municipality, 1983 **Figure 4-6**



KEY

MT = Metro Toronto
CN = Cities North
P = Province
R = Regions
RS = Rural South
CS = Cities South
RN = Rural North

Contributions to OHRP reserve funds was only $3 million in 1983, representing a substantial decline in provincial grants toward OHRP from 1982 and previous years. In 1982, provincial grants and interest earned were approximately $11 million and $3 million, respectively. The OHRP program is a mix of forgiveable and repayable loans. The recycling of the repayable loans permits the same volume of total dollar activity to be carried out with a lower annual input of provincial grants as was the case in 1983.

In relative terms the Regions had, by far, the largest amounts of incoming revenue of any sector in 1983, $285 per household. The household figure of the next nearest sector was Metro Toronto with $137 per household. A substantial portion of the revenue in the Regions is related to the rapid development which has been occuring in many of the municipalities located in the sector (the Town of Markham, the Town of Vaughan, etc.). Affected municipalities normally set aside adequate funds in order to finance the servicing requirements resulting from such development in an orderly fashion without imposing an undue burden on existing ratepayers. The much higher levels of lot levies revenue and transfers from operating revenues present in the Regions compared to the other sectors seems to confirm this fact.

Chapter 5

Property Taxation

Total Taxes Levied

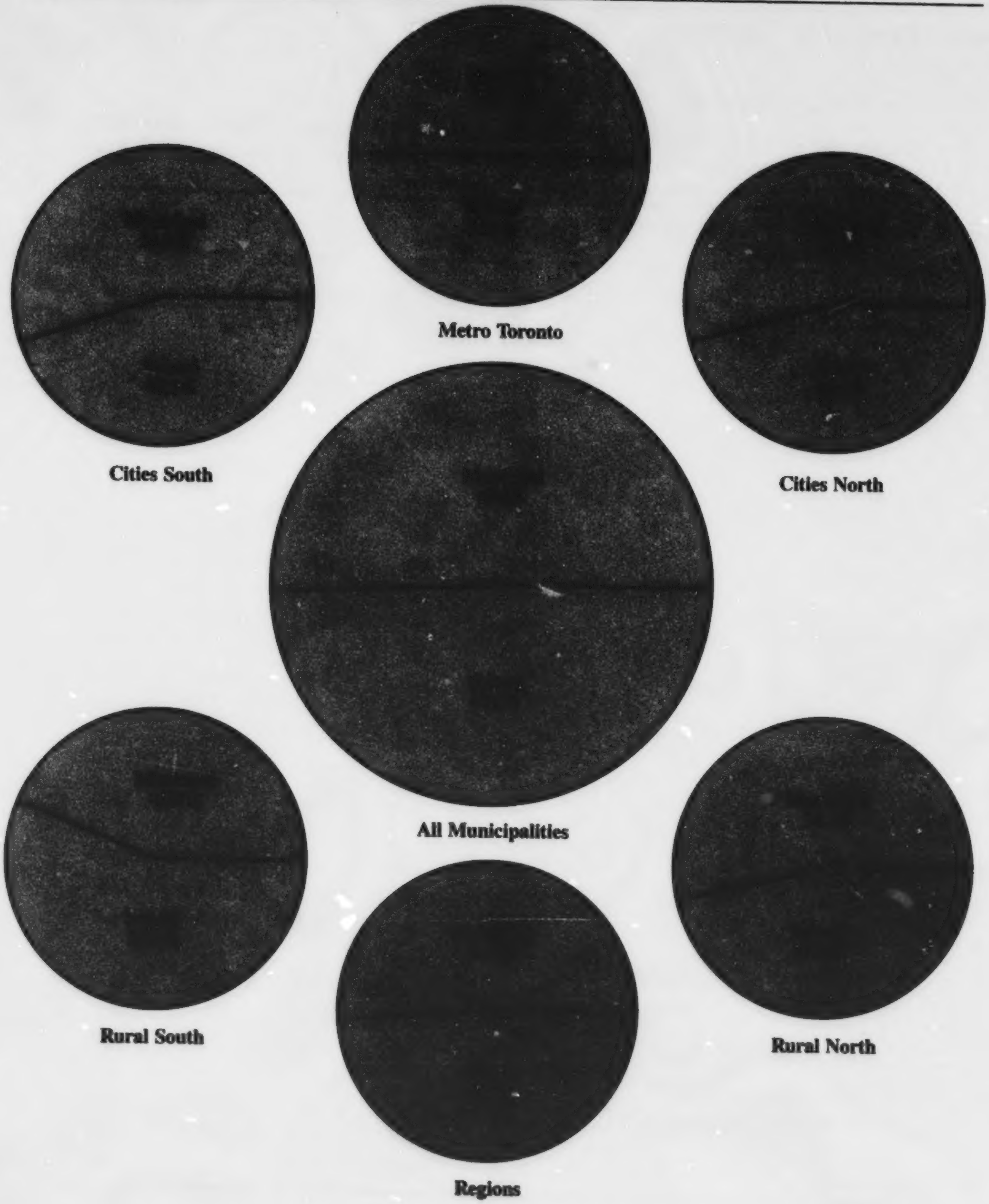
In 1983 the total property tax yield in Ontario was approximately $6.0 billion. This represented a 10.3 per cent increase over 1982, a significantly lower rate of increase than the 13.2 per cent and 13.6 per cent recorded in 1981 and 1982, respectively.

Property Taxes Levied by Purpose and Type of Municipality — Table 5-1

	1982	1983	1983/82	1982/81	1981/77 Annual
	$ Million	$ Million	%	%	%
Metro Toronto					
Municipal	961	1,059	10.2	12.1	10.1
School	966	1,076	11.4	17.1	9.0
Total	1,927	2,135	10.8	14.6	9.6
Regions					
Municipal	1,043	1,137	9.0	13.1	10.8
School	977	1,092	11.8	15.1	12.3
Total	2,020	2,229	10.3	14.2	11.4
Cities South					
Municipal	335	363	8.4	11.0	8.8
School	270	300	11.1	12.4	10.9
Total	605	663	9.6	11.6	9.7
Cities North					
Municipal	83	89	7.2	12.9	9.7
School	71	77	8.5	13.1	12.9
Total	154	166	7.8	13.0	11.1
Rural South					
Municipal	272	294	8.1	11.4	10.5
School	324	360	11.1	11.6	12.6
Total	596	654	9.7	11.5	11.6
Rural North					
Municipal	64	69	7.8	12.1	11.2
School	53	61	15.1	12.0	13.0
Total	117	130	11.1	12.1	12.0
Total Local Government					
Municipal	2,758	3,011	9.2	12.4	10.2
School	2,661	2,966	11.5	15.0	11.0
Total	5,419	5,977	10.3	13.6	10.6

Composition of Property Taxes
By Purpose and Type of Municipality, 1983

Figure 5-1



Metro Toronto

Cities South

Cities North

All Municipalities

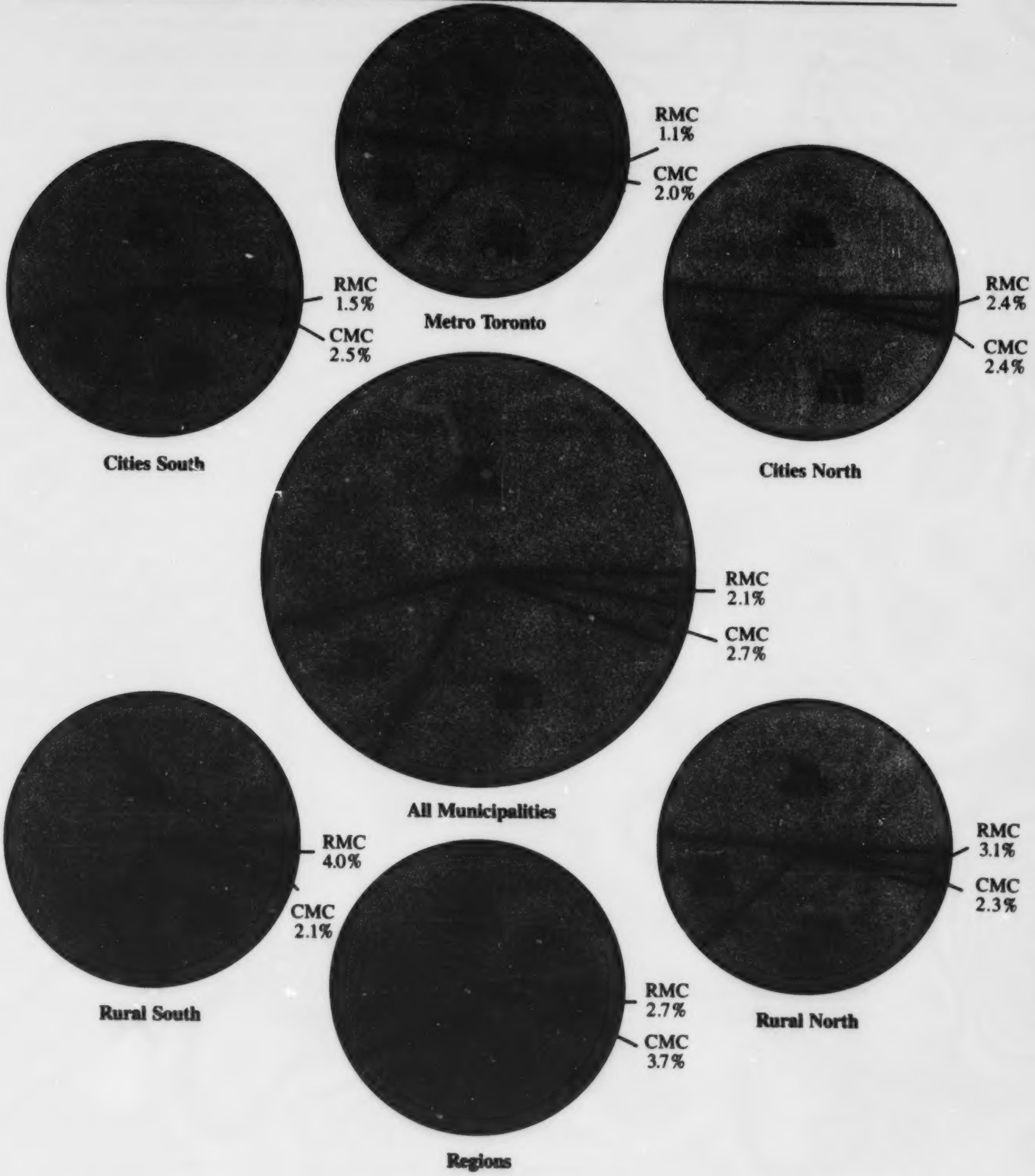
Rural South

Rural North

Regions

Composition of Property Taxes
By Tax Class and Type of Municipality, 1983

Figure 5-2



KEY

Res = Residential & Farm
Bus = Business
Com = Commercial & Industrial

CMC = Commercial Municipal Charges
RMC = Residential Municipal Charges

As in 1982, school purposes taxation accounted for more than half the increase in total taxation. Although some 54.7 per cent of the 1983 increase was attributable to schools, as compared to 53.0 per cent in the previous year, municipal purposes taxation continued to account for a higher share of total taxation than did school purposes taxation. Municipal taxes accounted for 50.4 per cent of the total and school, 49.6 per cent, in 1983.

School taxation grew faster than municipal taxation in each of the six sectors in 1983. The Rural North experienced the largest increase in school taxation, 15.1 per cent, as a result of substantial spending increases by northern school boards.

Assessment Changes

As noted in Chapter 1, total municipal assessment grew by 2.0 per cent in 1983, just over half the growth rate of the previous year. Residential and farm assessment increased 2.4 per cent, as against 1.3 per cent for commercial and industrial assessment. The marginal increase for

Assessment Changes by Property Class
and Type of Municipality

Table 5-2

	1983/82	1982/81	1981/77 Annual
	%	%	%
Residential & Farm			
Metro Toronto	2.8	2.9	2.2
Regions	2.9	4.4	3.7
Cities South	1.5	1.8	3.1
Cities North	4.3	3.0	4.3
Rural South	1.2	1.4	2.7
Rural North	3.3	2.4	5.0
Provincial Average	2.4	3.1	3.1
Commercial & Industrial			
Metro Toronto	0.3	5.6	2.3
Regions	2.7	5.9	3.3
Cities South	0.0	4.2	2.2
Cities North	3.2	3.4	0.9
Rural South	1.6	1.8	2.8
Rural North	1.7	2.8	2.2
Provincial Average	1.3	5.0	2.6
All Properties			
Metro Toronto	1.6	4.1	2.2
Regions	2.8	4.9	3.6
Cities South	0.9	2.7	2.8
Cities North	3.8	3.2	2.6
Rural South	1.3	1.5	2.7
Rural North	2.7	2.5	3.9
Provincial Average	2.0	3.7	2.9

commercial and industrial in 1983 came after a 5.0 per cent increase for that component in 1982. The reduced growth rate was observed in all sectors, but Metro Toronto and the Cities South were the most affected (See Table 5-2).

The Cities North did the best of all the sectors in maintaining its assessment position. They showed the best growth rates for residential and farm assessment, commercial and industrial assessment and total assessment. The increases in total assessment ranged from a high of 4.6 per cent in Sault Ste. Marie, mostly the result of residential development, to a low of 1.9 per cent in Timmins.

Mill Rate Changes by Purpose and Type of Municipality

Table 5-3

	1983/82	1982/81	1981/77 Annual
	%	%	%
Municipal			
Metro Toronto	8.2	8.7	7.1
Regions	5.5	9.4	7.2
Cities South	6.5	9.2	6.0
Cities North	3.2	8.6	6.4
Rural South	6.0	8.8	7.1
Rural North	6.5	8.2	7.5
Provincial Average	6.4	9.0	7.0
School			
Metro Toronto	9.8	13.8	5.6
Regions	8.9	10.6	8.5
Cities South	9.7	10.5	7.1
Cities North	6.2	10.0	8.1
Rural South	9.5	9.8	9.2
Rural North	8.4	9.4	8.9
Provincial Average	9.2	11.3	7.6
Total			
Metro Toronto	9.0	11.3	6.3
Regions	7.2	9.9	7.9
Cities South	7.9	9.8	6.5
Cities North	4.6	9.2	7.1
Rural South	8.0	9.4	8.3
Rural North	7.4	8.8	8.1
Provincial Average	7.9	10.2	7.3

Residential Property Tax Burden and Mill Rate Changes

Properties taxed at the residential rate continued to be the most important source of tax revenue in 1983, accounting for $3.4 billion, or 56.9 per cent, of total taxes raised. For the Province as a whole, residential taxation grew 10.6 per cent in 1983, while revenue from all other properties rose by 9.9 per cent.

Total taxes per household came to $959, $484 for municipal purposes and $475 for school purposes. This represented an 8.6 per cent increase over 1982 and the lowest rate of increase since the 7.3 per cent recorded in 1979.

There was a significant variation in the level of residential taxes per household across the Province. It ranged from a high of $1,167 in Metro Toronto to a low of $535 in the Rural North. The lower level of taxes in the Rural North reflected, in part, the $200 per household in additional provincial funding provided through the Northern Ontario Support Grant.

There was also a wide range of tax levels within each sector. Taxes were generally highest in cities and towns and lowest in townships and reflecting in large part differences in the number and level of services provided locally. For instance, taxes in the Region of York ranged from a high of $1,329 in the Town of Markham to a low of $849 in the Township of Georgina. In Victoria County, the range was from a high of $771 in the Village of Bobcaygeon, which included substantial charges for sewer services, to a low of $237 in the rural Township of Dalton. In the District of Parry Sound the range was from a high of $690 in the Town of Parry Sound to a low of $204 in the Township of McMurrich.

Property Taxes by Tax Class

Table 5-4

	1982	1983	1983/82	1982/81	1981/77 Annual
	$ Million	$ Million	%	%	%
Properties Taxed At Residential Rate					
Realty Taxes	2,966	3,275	10.4	13.2	10.3
Municipal Charges	111	127	14.4	13.3	13.1
Subtotal	3,077	3,402	10.6	13.2	10.4
Properties Taxed At Commercial Rate					
Realty Taxes	1,518	1,667	9.8	14.4	10.8
Business Taxes	683	744	8.9	13.5	10.6
Municipal Charges	142	164	15.5	19.3	11.3
Subtotal	2,343	2,575	9.9	14.4	10.9
TOTAL PROPERTY TAXES	5,420	5,977	10.3	13.7	10.6

Apart from having the highest level of both municipal and school taxes, Metro Toronto also had the highest increase in total taxes in 1983, at 9.6 per cent, while the Cities North experienced the lowest increase at 3.8 per cent.

Average Gross Residential Property Taxes per Household by Type of Municipality

Table 5-5

	1982	1983	1983/82	1982/81	1981/77 Annual
	$	$	%	%	%
Metro Toronto					
Municipal Taxes	507	550	8.5	10.7	7.7
Municipal Charges	23	27	17.4	21.1	31.6
Subtotal	530	577	8.9	11.1	8.2
School Taxes	535	590	10.3	15.6	6.3
Total	1,065	1,167	9.6	13.3	7.2
Regions					
Municipal Taxes	443	471	6.3	10.2	7.1
Municipal Charges	43	50	16.3	7.5	9.6
Subtotal	486	521	7.2	10.0	7.1
School Taxes	463	508	9.7	12.4	8.7
Total	949	1,029	8.4	11.1	7.9
Cities South					
Municipal Taxes	402	430	7.0	9.5	6.2
Municipal Charges	20	22	10.0	5.3	1.0
Subtotal	422	452	7.1	9.3	6.0
School Taxes	340	375	10.3	11.1	7.3
Total	762	827	8.5	10.1	6.5
Cities North					
Municipal Taxes	355	362	2.0	10.6	8.2
Municipal Charges	31	35	12.9	24.0	4.5
Subtotal	386	397	2.8	11.6	7.9
School Taxes	323	339	5.0	12.2	10.1
Total	709	736	3.8	11.8	8.8
Rural South					
Municipal Taxes	246	262	6.5	10.3	7.9
Municipal Charges	40	42	5.0	17.6	9.1
Subtotal	286	304	6.3	11.3	8.0
School Taxes	321	351	9.3	12.2	9.9
Total	607	655	7.9	11.8	9.0
Rural North					
Municipal Taxes	243	264	8.6	10.0	9.5
Municipal Charges	34	36	5.9	9.7	6.7
Subtotal	277	300	8.3	9.9	9.1
School Taxes	212	235	10.8	11.0	11.0
Total	489	535	9.4	10.4	9.9
Provincial Average					
Municipal Taxes	417	446	7.0	10.3	7.3
Municipal Charges	34	38	11.8	13.3	10.8
Subtotal	451	484	7.3	10.5	7.5
School Taxes	432	475	10.0	13.1	7.8
Total	883	959	8.6	11.8	7.6

Note: In this table "household" refers to all dwelling units other than farm and seasonal dwellings. Prior to the 1982 edition of the publication, the reference was to single-family dwelling units only.

Property Tax to Income Ratio by Type of Municipality, 1983 **Table 5-6**

	Average Residential Property Tax	Average Household Income	Tax To Income Ratio
	$	$	%
Metro Toronto	1,167	41,000	2.8
Regions	1,029	40,400	2.5
Cities South	827	34,000	2.4
Cities North	736	36,100	2.0
Rural South	655	29,800	2.2
Rural North	535	31,500	1.7
Provincial Average	959	37,800	2.5

Note: Average household income has been estimated from Revenue Canada, *Taxation Statistics, 1982*. It is not comparable with the figures shown in previous editions of *Local Government Finance* because of reporting changes. See Appendix D for a restatement of the figures from prior years.

Impact of Tax Offsets on Residential Taxes per Household **Table 5-7**

	1982	1983	1983/82	1982/81	1981/77 Annual
	$	$	%	%	%
Municipal Taxes & Charges	451	484	7.3	10.5	7.5
School Taxes	432	475	10.0	13.1	7.8
Gross Property Taxes	883	959	8.6	11.8	7.6
Tax Offsets	150	152	1.3	2.0	6.6
Net Property Taxes	733	807	10.1	14.0	8.0
Share of Household Income (%)					
Gross Taxes	2.5	2.5	0.0	0.0	(2.8)
Net Taxes	2.0	2.1	5.0	0.0	(2.3)

Note: In this table "household" refers to all dwelling units other than farm and seasonal dwellings. Prior to the 1982 edition of the publication, the reference was to single-family dwelling units only.

In 1983 mill rates increased on average by 7.9 per cent, a substantial reduction from the 10.2 per cent and 10.4 per cent increases of the preceding two years. Municipal mill rates showed a significantly lower rate of increase than those for school boards. The former increased by 6.4 per cent on average; the latter, by 9.2 per cent.

Residential property taxes accounted for 2.5 per cent of average household income in 1983. Averages across the Province ranged between a high of 2.8 per cent in Metro Toronto to a low of 1.7 per cent in the Rural North. Again, however, there was considerable variation within each sector. In the Cities North sector, for instance, the range was from a high of 2.6 per cent in the City of Thunder Bay to a low of 1.9 per cent in the City of Timmins.

Programs aimed at reducing the tax burden on residents include the Ontario tax credits payments and the pensioner property tax assistance (provincial programs) and elderly resident's property tax assistance (an optional municipal program). The offsets lowered the effective share of an average household's income going to property taxes from 2.5 per cent to 2.1 per cent. The benefit was $152 per household in 1983, up slightly from $150 per household in 1982.

Chapter 6

Long-Term Debt and Other Commitments

Total Debt Issued During Year

The volume of new long-term debt issued by local governments dropped substantially in 1983, falling by 28.1 per cent to $304 (see Table 6-1). As pointed out in Chapter 3, the decline reflected a return to more normal borrowing levels after a year in which borrowing had been unusually high. The average level of annual debenture issuance for the years 1977 to 1981 was $261 million.

Most of the debt issued in 1983, 94.2 per cent, was for municipal purposes. School board's borrowing of $17 million accounted for only 5.8 per cent of the total issued and reflected declining enrollment in the school system. The highest volume of new debt issues by school boards in recent years occurred in 1978, $87 million.

Issues to the public continued to be the main source of borrowed funds, accounting for $271 million or 89.1 per cent of the total, about the same as in 1982. The remainder consisted mainly of loans from the provincial government.

The bulk of new debt, about $114 million, was issued by the Regions. Regional borrowing was, however, down by 51.5 per cent from the $232 million issued in 1982. As in 1982, Metro Toronto and the Cities South were next in importance, accounting for 28.5 per cent and 16.0 per cent respectively of total debt issued. Average new debt per household was $86 for the province as a whole. It ranged from a high of $107 for the Cities South to a low of $24 for the Rural North. The only sector with an increase in 1983 in debt issuance per household was Metro Toronto, where it more than doubled to $99 per household.

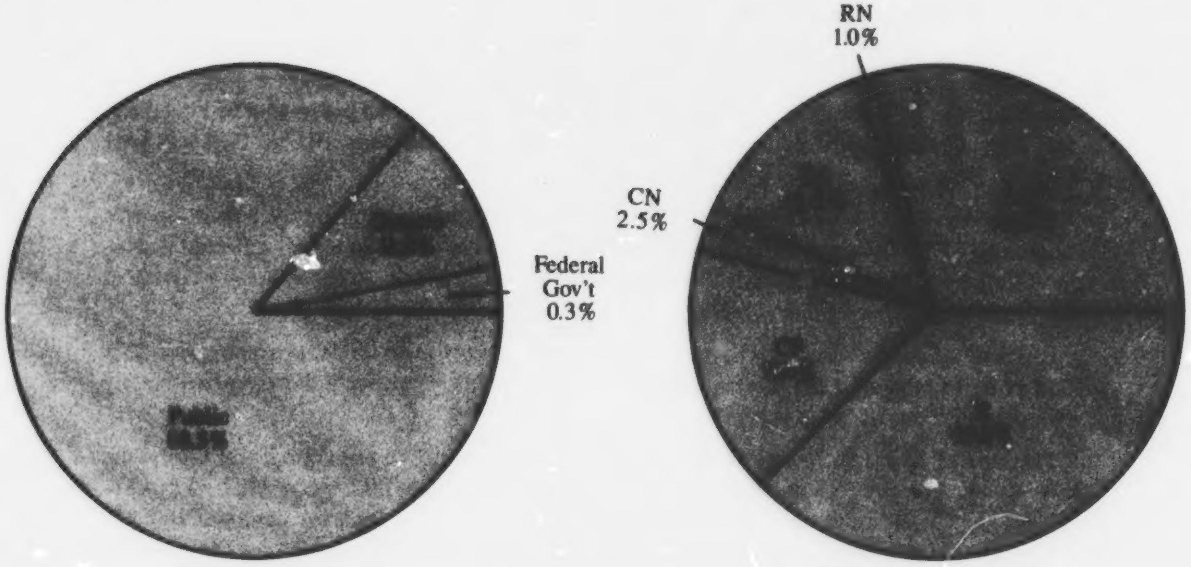
Long-Term Borrowing by Source

Table 6-1

	1982	1983	1983/82	1982/81	1981/77 Annual
	$ Million	$ Million	%	%	%
Issued By Municipalities					
Ontario	48	32	(34.6)	(8.7)	(6.4)
Federal Government	negl.	1	0.0	(95.4)	24.7
Public	352	254	(27.8)	90.3	(8.5)
Subtotal	400	287	(28.3)	63.8	(11.8)
Issued By School Boards					
Ontario	0	0	0.0	(100.0)	(25.4)
Public	23	17	(26.1)	228.6	0.0
Subtotal	23	17	(26.1)	155.6	(21.5)
Total Local Government					
Ontario	48	32	(33.3)	2.1	(14.3)
Federal Government	negl.	1	0.0	(99.4)	47.0
Public	375	271	(27.7)	95.3	(7.3)
Total	423	304	(28.1)	67.2	(13.6)

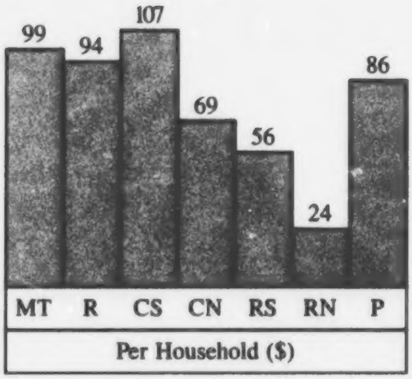
Composition and Level of Municipal Long-Term Borrowing By Source and Type of Municipality, 1983

Figure 6-1



Sources

Composition



K E Y	MT = Metro Toronto CN = Cities North P = Province	R = Regions RS = Rural South	CS = Cities South RN = Rural North

Net Long-Term Debt Outstanding

Total municipal and school board long-term debt outstanding from current and previous years declined by 2.0 per cent to $3.9 billion largely as a result of a 8.4 per cent drop in the level of school board debt (See Table 6-2). School boards have not only been issuing relatively few debentures in recent years, but they have also been paying off existing debt at a good pace. Municipalities, on the other hand, given the nature of the services they provide have continued to increase their net indebtedness. Total municipal net long-term debt rose by 0.5 per cent to $2.9 billion in 1983. This was down somewhat from a 3.6 per cent increase in 1982.

Net Long-Term Debt Outstanding by Function

Table 6-2

	1982	1983	1983/82	1982/81	1981/77 Annual
	$ Million	$ Million	%	%	%
Municipalities					
General Government	72	83	15.9	3.6	3.9
Protection					
Police	80	93	15.9	39.4	2.2
Fire	28	30	5.4	1.9	1.2
Other	31	29	(4.8)	9.9	3.4
Subtotal	139	152	9.2	16.6	1.7
Transportation					
Roads	415	419	1.1	3.2	(2.8)
Transit	97	94	(3.6)	(10.3)	(6.7)
Subtotal	512	513	0.2	0.3	(4.1)
Environment					
Sewer	885	868	(2.0)	5.9	2.7
Water	413	402	(2.7)	3.5	1.3
Solid Waste	34	60	77.4	(6.3)	(5.2)
Subtotal	1,332	1,330	(0.1)	4.7	1.9
Health	64	59	(7.1)	(1.7)	(5.1)
Social Services	34	32	(7.8)	(36.1)	20.4
Culture & Recreation	296	278	(5.9)	(6.5)	(2.9)
Planning & Development	164	176	7.4	18.7	15.0
Tile Drainage	144	148	3.1	12.9	17.8
Unconsolidated Boards	131	132	0.8	11.7	(1.4)
Total Local Government					
Municipalities	2,888	2,903	0.5	3.6	0.7
School Boards	1,125	1,030	(8.4)	(3.8)	(4.9)
Total	4,013	3,933	(2.0)	1.3	(0.6)

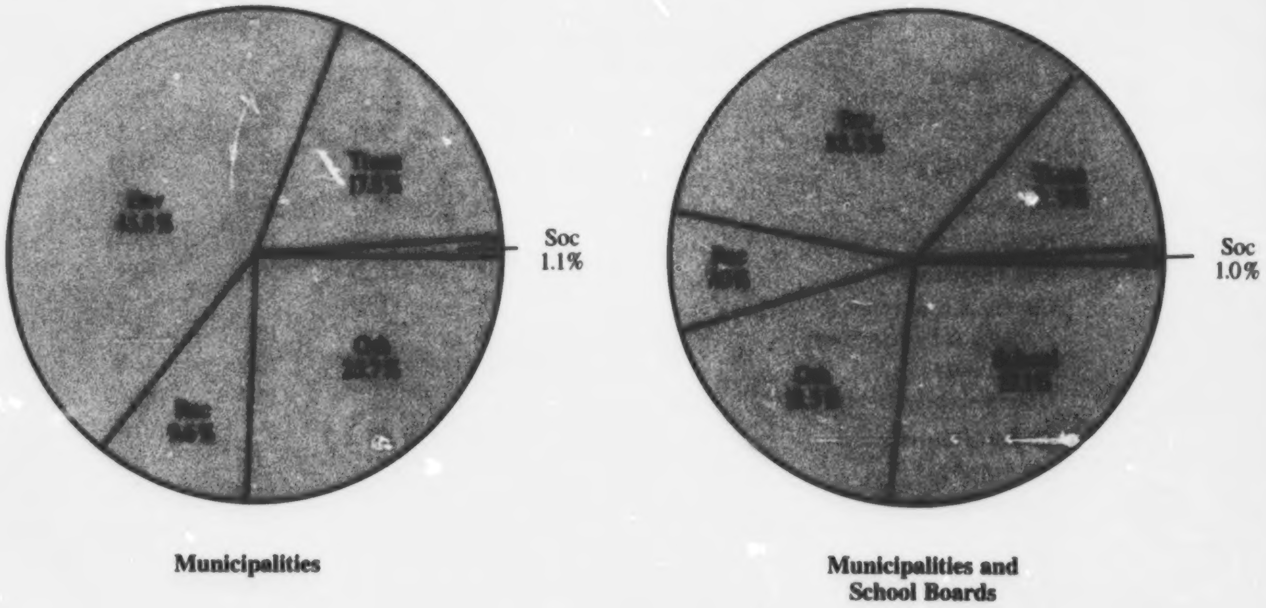
Note: Other protection includes protective inspection and control, emergency measures, and flood control. Roads include parking, street lighting, and air transportation.

Nine out of the fourteen municipal services experienced a decrease in outstanding debt. The five services which experienced increases were general government, police, fire, roads and solid waste. The last had the greatest increase, 77.4 per cent, mainly because of the borrowing for the new landfill site in Metro Toronto.

The functional category accounting for the largest portion of long-term debt was environmental services, $1.3 billion or 45.8 per cent of total debt outstanding. Debt for this function has retained almost a constant share of the total since 1977. With school debt included, environmental debt comprised 33.5 per cent of total local debt.

In relative terms, on a per household basis, total municipal debt outstanding underwent a slight decline in 1983, from $878 to $872 (See Figure 6-3). The amounts outstanding in the various sectors ranged from a high of $1,130 per household in the Cities North to $374 per household in the Rural North. Metro Toronto's reported debt per household declined from $946 in 1982 to $928 in 1983.

Composition of Debt Outstanding by Function, 1983 Figure 6-2



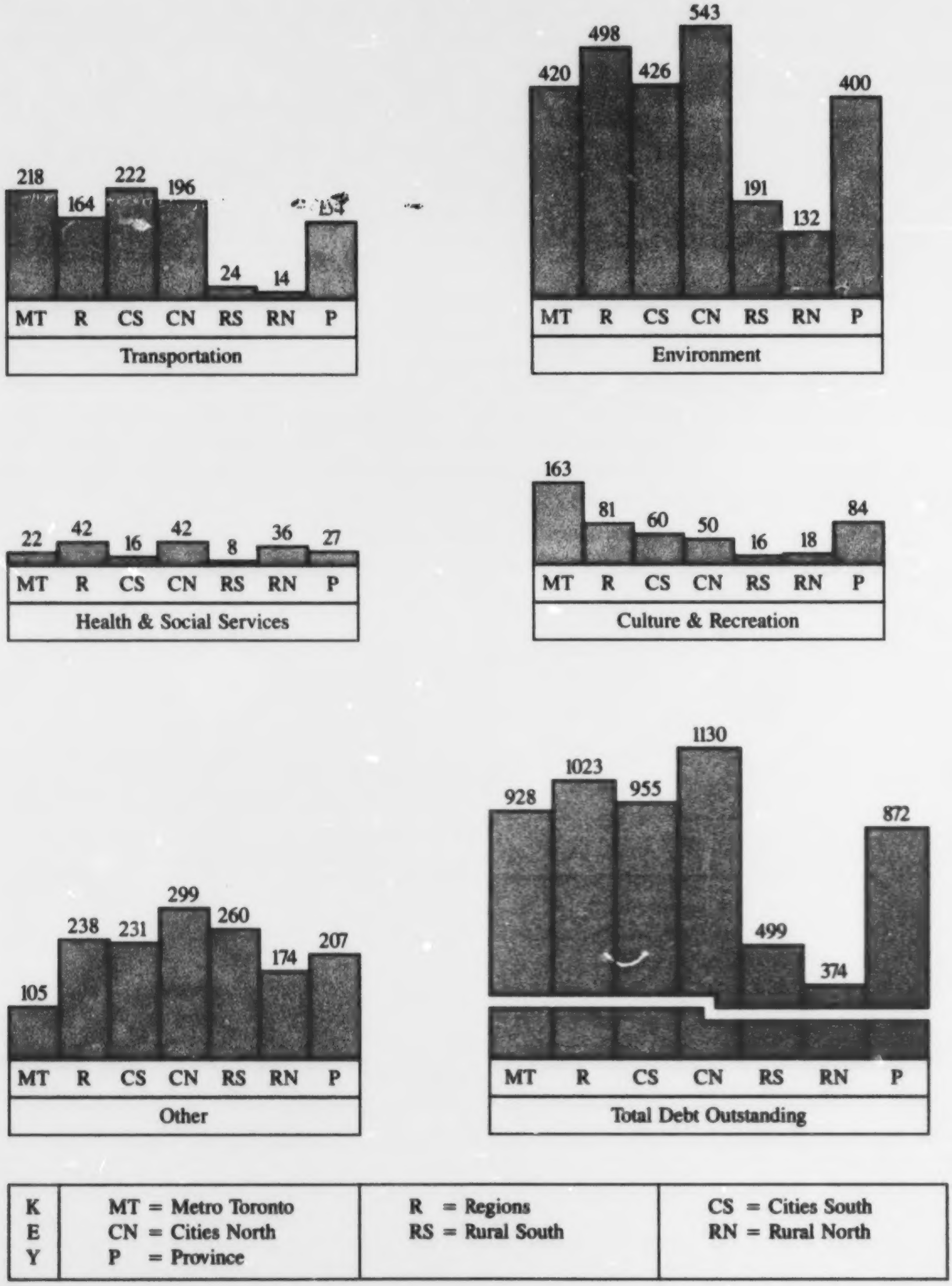
Municipalities

Municipalities and School Boards

KEY
Trans = Transportation
Env = Environment
Rec = Culture & Recreation
Oth = Other
School = School Boards
Soc = Health & Social Services

Municipal Debt Outstanding Per Household ($)
By Function and Type of Municipality, 1983

Figure 6-3



The Cities North had the highest level of debt for environmental services, $543 per household. The Regions followed closely with $498 per household. Metro Toronto led in debt outstanding for culture and recreation services, $163 per household.

Non-Debt Commitments

In addition to the $3.9 billion in long-term debt outstanding at the end of 1983, municipalities and school boards had other long-term commitments amounting to approximately $2.0 billion, the same level as at the end of 1982. These commitments included sewer and water servicing agreements with the Province, pension plans, sick-pay-credit plans and commitments for future contributions to hospitals and universities.

About two hundred municipalities have long-term servicing agreements with the Ministry of the Environment for the provision of water and sewer services. The Ministry, which owns and maintains the facilities, charges the municipalities for related capital and operating costs. At the end of 1983, total outstanding commitments were $245 million for water and $470 million for sewer.

Funding for municipal pensions is provided primarily through the Ontario Municipal Employees Retirement System (OMERS), a fully funded pension program for all local government employees except teachers. A few municipalities have supplementary pension systems. Total municipal pension funds commitments were $387 million at the end of 1983. Sick-pay-credit commitments stood at $367 million for municipalities and about $340 million for school boards. Since municipalities have recently begun to switch to sick benefit plans provided by insurance companies, the accumulated liability for sick leave should not increase as rapidly in future years as in the past.

Long-term commitments normally requiring the approval of the Ontario Municipal Board (support of universities and hospitals and long-term leases) were $70.2 million. Other long-term commitments came to $77 million.

Chapter 7

Year-End Position

Revenue Fund

Municipalities and school boards are required to prepare balanced operating budgets. However, differences between actual and planned activities can arise from a variety of causes resulting in a year-end surplus or deficit. A dry summer can increase water revenues while a severe winter can increase road maintenance costs over the budgeted amounts.

At the end of 1983, local government had an accumulated revenue fund surplus of $290 million, an increase of $19 million, or 7.0 per cent, over 1982 (See Table 7-1). The $290 million was equivalent to 2.1 per cent of total current revenues. Some $241 million belonged to municipalities and $49 million to school boards. The municipal share amounted to 3.3 per cent of current revenues, the lowest share in over ten years.

Metro Toronto and the Regions accounted for about two thirds of the total municipal surplus. The Rural South and Cities North had the highest surplus to revenue ratios, 4.7 per cent and 4.5 per cent, respectively.

Revenue Fund Balance at End of 1983 Table 7-1

	Beginning of Year Balance	Add Revenues	Less Expenditures	End of Year Balance	Per Cent of Revenues
	$ Million	$ Million	$ Million	$ Million	%
Municipalities					
Metro Toronto	91	2,434	2,429	96	3.9
Regions	69	2,643	2,641	71	2.7
Cities South	11	806	803	16	1.7
Cities North	11	268	267	12	4.5
Rural South	36	865	861	40	4.7
Rural North	6	225	225	6	2.7
Total Local Government					
Municipalities	224	7,241	7,226	241	3.3
School Boards	47	6,325	6,323	49	0.8
Total	271	13,566	13,549	290	2.1

Note: Revenues and expenditures include interfund transfers.

Capital Fund

Ontario municipalities and school boards are not required to match capital expenditures with capital financing from year to year. Quite often, capital projects are not permanently financed until completion, when total costs are known. This can result in balances of unfinanced capital outlay at year end, representing either work-in-progress or projects completed but waiting permanent financing.

Conversely, sometimes debenture proceeds are received in advance of cash requirements, in which case, the result is a balance of unapplied capital receipts.

Municipalities and school boards began 1983 with only $26 million in capital expenditures not permanently financed. In the course of the year, a total of $1,859 million was spent for capital purposes, and $1,841 million was raised to finance current year and prior year expenditures. This left $44 million in net unfinanced spending overall at year end (See Table 7-2).

Municipalities accounted for $29 million of the $44 million. There was considerable variation in the year-end position of the different municipal sectors. Metro Toronto and the Regions were actually in a "surplus" position. The other four sectors, on the other hand, were in a "deficit" position.

Capital Fund Position at End of 1983 — Table 7-2

	Beginning Of Year Balance	Add Revenues	Less Expenditures	End of Year Balance
	$ Million	$ Million	$ Million	$ Million
Municipalities				
Metro Toronto	44	420	426	38
Regions	12	660	664	8
Cities South	(32)	134	129	(27)
Cities North	(6)	54	58	(10)
Rural South	(33)	239	236	(30)
Rural North	(4)	71	75	(8)
Total Local Government				
Municipalities	(19)	1,578	1,588	(29)
School Boards	(7)	263	271	(15)
Total	(26)	1,841	1,859	(44)

Reserves and Reserve Funds

Reserves and reserve funds are essentially money put aside from operating revenues to be spent on future projects. These funds or savings serve to minimize, as well as, moderate potentially large increases in future tax levies which would otherwise occur given the irregular nature of capital requirements from year to year.

Local government reserves and reserve funds had been built up to $1,758 million by the end of 1983. This was an increase of 10.0 per cent over the previous year. The year-end balance was the equivalent of 13.0 per cent of total current revenues, up from 12.8 per cent in 1982.

Municipalities accounted for 87.1 per cent of the total reserves and reserve funds balance in 1983. The municipal balance rose 10.1 per cent in 1983, the lowest annual increase since 1978.

Balance of Reserves and Reserve Funds at End of 1983

Table 7-3

	1982	1983	1983/82	1982/81	1981/77 Annual
	$ Million	$ Million	%	%	%
Municipalities					
Reserves	564	618	9.6	18.5	16.2
Reserve Funds	827	913	10.4	11.4	14.9
Subtotal	1,391	1,531	10.1	14.2	15.4
Per Cent of Total Revenues	20.9	21.1			
School Boards					
Reserves	97	102	5.2	18.3	9.1
Reserve Funds	110	125	13.6	15.8	24.7
Subtotal	207	227	9.7	16.9	15.7
Per Cent of Total Revenues	3.6	3.6			
Total Local Government					
Reserves	661	720	8.9	18.5	13.6
Reserve Funds	937	1,038	10.8	11.9	15.8
Total	1,598	1,758	10.0	14.6	14.8
Per Cent of Total Revenues	12.9	13.0			

Municipal Reserves and Reserve Funds by Type of Municipality at End of 1983

Table 7-4

	Metro Toronto	Regions	Cities South	Cities North	Rural South	Rural North	Province
	$ Million	$ Million	$ Million	$ Million	$ Million	$ Million	$ Million
Per Household ($)							
Reserves	178	261	39	12	101	27	618
Reserve Funds	148	525	76	35	99	30	913
Total	326	786	115	47	200	57	1,531
As Per Cent of Total Revenues (%)							
Total	13.4	29.7	14.3	17.5	23.1	25.3	21.1
Net of OHRP	13.1	28.9	13.2	16.1	17.6	18.8	19.6

This was due in part to the recession, as municipalities tried to keep mill rate increases to a minimum. The amount of money in these accounts was, however, still substantial. They were the equivalent to 18.0 per cent of total revenues in 1983, as against only 13.9 per cent in 1977.

A substantial portion of the reserves and reserve funds held by many municipalities was for the Ontario Home Renewal Plan (OHRP). Monies in this reserve fund are not available for municipal purposes as they are funds paid by the Province to municipalities to administer directly as loans to eligible homeowners to help them bring their residences up to municipal health and safety standards. At the end of 1983, OHRP reserve funds totalled $106 million, a decrease of 6.2 per cent over the previous year. They made up 6.9 per cent of total municipal reserves and reserve funds.

Reserves and reserve funds held by school boards are much smaller than for municipalities. School board reserves, which exist solely to provide working funds, increased by $5 million, or 5.2 per cent, in 1983, while school board reserve funds increased 13.6 per cent, to $125 million. Most of the increase in reserve funds came from the proceeds from the sale of school buildings and sites. This money is normally used to finance new capital acquisitions.

Tax Collection and Arrears

The tax collection record of a municipality is a key financial management indicator. It measures a municipality's ability to collect taxes and the ratepayers' ability and willingness to meet their property tax responsibilities. Chronic or rapidly increasing tax arrears may seriously affect a municipality's cash flow situation and ultimately necessitate the incurrence of substantial amounts of short-term borrowings in order to meet day to day operating expenses.

Total tax collections were greater than the amounts placed on the tax roll in 1983. This reversed a five-year trend toward higher arrears-to-levy ratio. Arrears decreased from 7.5 per cent of the levy in 1982 to 6.8 per cent in 1983. An upward trend in arrears per household was also halted, decreasing from $124 in 1982 to $122 in 1983. This was in part due to a substantial increase in the amount of arrears transferred to tax registration accounts. These transfers were up $2 million to $5 million in 1983. A recent study indicated that approximately 85.0 per cent of tax registrations are redeemed by the owners of the properties.

Tax collections in all municipal sectors were greater than the amounts levied. Moreover, tax arrears in all but one sector, the Cities North, decreased from 1982 levels. The Rural South and Rural North had the highest arrears-to-levy ratio at 12.6 per cent and 11.5 per cent, respectively. This is the usual situation because many rural municipalities set a later due date for the last tax installment. The Metro Toronto municipalities had the lowest rate of arrears in 1983, 5.0 per cent of levy.

1983 Local Government Tax Roll **Table 7-5**

	1982	1983	1983/82	1982/81	1981/77 Annual
	$ Million	$ Million	%	%	%
Taxes Uncollected At Beginning of Year	356	412	15.7	18.7	10.9
Amounts Added To					
Tax Billings	5,275	5,802	10.0	13.5	10.4
Sewer Charges	145	175	20.7	17.5	21.3
Total Taxes Levied	5,420	5,977	10.3	13.6	10.6
Penalties & Interest	59	58	(1.7)	25.5	19.9
Total	5,479	6,035	10.1	13.7	10.8
Reductions					
Current Year Taxes	5,088	5,667	11.3	13.2	10.7
Previous Years' Taxes	204	231	13.2	14.2	9.3
Penalties & Interest	51	53	3.9	28.8	19.5
Discounts & Adjustments	81	91	12.3	37.4	5.5
Total	5,424	6,042	11.4	13.6	10.5
Taxes Uncollected At Year End					
Current Year	272	262	(3.7)	12.8	8.9
Previous Year	74	78	5.4	17.8	14.4
Prior Years	30	33	10.0	26.0	13.8
Penalties & Interest	36	32	(11.1)	29.4	22.7
Total	412	405	(1.7)	15.8	10.8

Note: Sewer charges refers to amounts collected on water bills. Discounts and adjustments figures include credits and refunds.

Composition and Level of Tax Collections and Arrears Table 7-6

	1979	1980	1981	1982	1983
Collections As Per Cent Of Levy (%)					
Current Year	94.7	94.6	94.9	94.8	95.6
Prior Years	3.9	4.3	5.0	5.2	5.4
Total	98.6	98.9	99.9	100.0	101.0
Arrears As Per Cent of Levy (%)					
Current Year	5.5	5.2	5.6	5.6	4.9
Prior Years	1.2	1.8	1.8	1.9	1.9
Total	6.7	7.0	7.4	7.5	6.8
Arrears Per Household ($)					
Current Year	66	69	83	93	89
Prior Years	21	25	26	31	33
Total	87	94	109	124	123

Note: Current year collections and arrears figures include penalties and interest. Prior year collections figures include discounts and adjustments.

Composition and Level of Tax Collection and Arrears by Type of Municipality, 1983 **Table 7-7**

	Metro Toronto	Regions	Cities South	Cities North	Rural South	Rural North
Collections As Per Cent Of Levy (%)						
Current Year	96.2	95.8	94.3	96.4	95.6	93.1
Prior Years	4.3	5.3	6.0	5.4	8.3	7.7
Total - 1983	100.5	101.1	100.3	101.8	103.9	100.8
- 1982	100.3	100.0	99.7	99.3	100.3	99.1
Arrears As Per Cent Of Levy (%)						
Current Year	3.9	4.4	5.4	4.8	8.9	7.7
Prior Years	1.1	1.7	2.6	1.8	3.7	3.8
Total - 1983	5.0	6.1	8.0	6.6	12.6	11.5
- 1982	5.5	7.0	9.3	6.4	13.6	11.9
Arrears Per Household ($)						
Current Year	101	80	84	76	93	81
Prior Years	29	31	40	29	39	40
Total - 1983	130	111	124	105	132	121
- 1982	128	119	131	96	131	113

Note: Current year collections and arrears figures include penalties and interest. Prior years collections figures include discounts and adjustments.

APPENDICES

Appendix A: Detailed Municipal Financial Data by Upper-Tier and District Classification

Appendix B: Detailed Financial Data By Municipal Status

Appendix C: Detailed Financial Data By Population Ranges

Appendix D: Restated Average Household Income By Type of Municipality, 1977-1983

Appendix E: Classification of Municipal Services by Functional Category

Appendix A

Detailed Municipal Financial Data by Upper-Tier and District Classification

Table 1: 1982 Enumerated Population
Table 2: Households and Hectarage
Table 3: Assessment
Table 4: Property Taxation
Table 5: Revenue Fund Revenues
Table 6: Revenue Fund Expenditures by Function
Table 7: Revenue Fund Expenditures by Object
Table 8: Capital Fund Revenues
Table 9: Capital Fund Expenditures and Transfers
Table 10: Year-End Position

Note: Figures may vary slightly from those in the text due to rounding.

1982 Enumerated Population

Table 1

	Number of Municipalities	Total Population	Age Distribution		
			0-19	20-65	66 +
			%	%	%
Metropolitan Toronto	7	2,140,347	24.7	64.1	11.1
Regions					
Durham R	9	288,153	32.5	60.3	7.3
Haldimand - Norfolk R	7	87,211	31.0	57.1	11.9
Halton R	5	254,085	31.5	61.1	7.4
Hamilton - Wentworth R	7	414,175	27.8	61.3	10.9
Niagara R	13	367,738	29.6	59.0	11.4
Ottawa - Carleton R	12	562,782	27.1	63.7	9.2
Peel R	4	506,421	33.5	61.3	5.2
Sudbury R	8	157,856	33.6	59.6	6.8
Waterloo R	8	314,069	31.1	60.1	8.8
York R	10	266,128	32.2	60.4	7.5
Muskoka D	7	36,746	26.6	57.7	15.7
Oxford Co	9	84,302	30.9	56.8	12.2
Total	99	3,339,666			
Counties					
Brant Co	8	99,036	30.4	57.8	11.8
Bruce Co	32	58,373	32.3	55.1	12.7
Dufferin Co	10	31,536	34.1	56.3	9.6
Elgin Co	18	68,413	31.3	55.9	12.8
Essex Co	24	311,441	30.6	58.2	11.2
Frontenac Co	17	116,769	27.3	62.5	10.2
Grey Co	28	73,427	29.8	55.7	14.5
Haliburton Co	11	11,117	25.3	56.9	17.7
Hastings Co	30	105,242	29.8	58.3	11.9
Huron Co	27	55,913	31.9	54.2	13.9
Kent Co	23	104,231	31.4	56.7	11.9
Lambton Co	22	120,651	31.0	59.1	9.9
Lanark Co	18	45,914	28.4	57.5	14.1
Leeds & Grenville Co	26	80,848	28.9	57.8	13.2
Lennox and Addington Co	14	32,911	31.9	56.6	11.5
Middlesex Co	24	327,788	28.6	61.4	10.1
Northumberland Co	16	64,605	29.3	57.1	13.7
Perth Co	17	65,712	31.4	55.8	12.8
Peterborough Co	20	102,078	28.7	58.5	12.8
Prescott and Russell Co	19	52,621	32.2	57.9	9.9
Prince Edward Co	11	21,966	27.8	57.2	15.1
Renfrew Co	38	86,461	30.3	58.0	11.8
Simcoe Co	36	224,893	30.4	58.5	11.2
Stormont, Dundas & Glengarry Co	22	100,121	30.3	57.3	12.4
Victoria Co	19	48,724	28.6	56.0	15.4
Wellington Co	23	134,504	31.1	58.9	10.0
Total	553	2,545,295			
Districts					
Algoma D	24	125,630	33.4	59.5	7.1
Cochrane D	14	86,308	33.5	58.1	8.4
Kenora D	13	36,483	31.8	58.9	9.3
Manitoulin D	13	6,850	28.5	53.6	17.8
Nipissing D	16	73,850	32.2	58.2	9.7
Parry Sound D	28	28,929	28.3	56.6	15.1
Rainy River D	15	19,756	31.7	56.0	12.4
Sudbury D	11	18,586	35.6	56.3	8.0
Thunder Bay D	19	141,856	29.8	60.4	9.9
Timiskaming D	26	37,316	31.8	55.7	12.5
Total	179	575,564			
PROVINCIAL TOTAL	838	8,600,872	29.0	60.7	10.2

Households and Hectarage **Table 2**

	Households			Hectares	
	Total	Per Cent Permanent	Population to Household Ratio	Total	Population per Hectare
	000	%		000	
Metropolitan Toronto	830	100.0	2.6	64	33.4
Regions					
Durham R	99	98.0	2.9	242	1.2
Haldimand - Norfolk R	36	86.1	2.4	283	.3
Halton R	85	100.0	3.0	98	2.6
Hamilton - Wentworth R	156	99.4	2.7	112	3.7
Niagara R	138	97.8	2.7	180	2.0
Ottawa - Carleton R	217	99.5	2.6	270	2.1
Peel R	168	100.0	3.0	126	4.0
Sudbury R	56	96.4	2.8	279	.6
Waterloo R	113	99.1	2.8	134	2.3
York R	88	96.6	3.0	172	1.5
Muskoka D	34	41.2	1.1	382	.1
Oxford Co	30	100.0	2.8	196	.4
Total	1,220	96.9	2.7	2,474	1.3
Counties					
Brant Co	37	100.0	2.7	92	1.1
Bruce Co	30	73.3	1.9	394	.1
Dufferin Co	11	100.0	2.9	149	.2
Elgin Co	26	96.2	2.6	188	.4
Essex Co	120	97.5	2.6	186	1.7
Frontenac Co	49	85.7	2.4	382	.3
Grey Co	34	85.3	2.1	450	.2
Haliburton Co	17	29.4	.6	452	negl.
Hastings Co	44	88.6	2.4	587	.2
Huron Co	23	87.0	2.4	340	.2
Kent Co	40	97.5	2.6	248	.4
Lambton Co	47	95.7	2.6	283	.4
Lanark Co	21	81.0	2.2	294	.2
Leeds & Grenville Co	36	83.3	2.3	339	.2
Lennox and Addington Co	14	85.7	2.4	284	.1
Middlesex Co	127	100.0	2.6	329	1.0
Northumberland Co	27	88.9	2.4	209	.3
Perth Co	24	100.0	2.8	219	.3
Peterborough Co	50	76.0	2.0	394	.3
Prescott and Russell Co	18	94.4	2.9	200	.3
Prince Edward Co	10	80.0	2.2	105	.2
Renfrew Co	35	82.9	2.5	764	.1
Simcoe Co	98	80.6	2.3	480	.5
Stormont,Dundas & Glengarry Co	37	97.3	2.7	329	.3
Victoria Co	27	70.4	1.8	307	.2
Wellington Co	48	97.9	2.8	266	.5
Total	1,050	89.3	2.4	8,270	.3
Districts					
Algoma D	46	95.7	2.7	359	.4
Cochrane D	31	96.8	2.8	811	.1
Kenora D	15	93.3	2.4	166	.2
Manitoulin D	4	75.0	1.8	165	negl.
Nipissing D	27	92.6	2.7	273	.3
Parry Sound D	22	50.0	1.3	499	.1
Rainy River D	8	100.0	2.5	236	.1
Sudbury D	7	85.7	2.7	151	.1
Thunder Bay D	53	98.1	2.7	373	.4
Timiskaming D	15	93.3	2.5	320	.1
Total	228	90.8	2.5	3,353	.2
PROVINCIAL TOTAL	3,328	94.9	2.6	14,161	.6

Assessment **Table 3**

	Equalized	Growth	Residential Portion	Equalized per Household
	$000	%	%	$
Metropolitan Toronto	84,437,262	1.6	54.8	101,732
Regions				
Durham R	8,279,059	3.0	73.9	83,627
Haldimand - Norfolk R	2,883,422	1.4	75.5	80,095
Halton R	8,632,746	2.1	73.1	101,562
Hamilton - Wentworth R	9,715,132	.8	62.9	62,276
Niagara R	8,514,211	1.3	66.2	61,697
Ottawa - Carleton R	15,043,797	2.5	71.2	69,326
Peel R	19,318,857	4.3	69.0	114,993
Sudbury R	3,483,274	.6	61.6	62,201
Waterloo R	7,786,494	1.1	65.2	68,907
York R	12,280,248	7.9	74.3	139,548
Muskoka D	2,118,593	1.4	86.8	62,312
Oxford Co	2,724,030	.6	70.2	90,801
Total	100,779,862	2.8	69.9	82,606
Counties				
Brant Co	2,557,199	1.5	67.8	69,113
Bruce Co	1,817,410	1.4	89.7	60,580
Dufferin Co	933,469	1.8	85.5	84,861
Elgin Co	2,019,178	.0	73.6	77,661
Essex Co	9,034,914	1.5	67.3	75,291
Frontenac Co	2,473,695	1.6	72.0	50,484
Grey Co	2,167,071	1.5	80.0	63,737
Haliburton Co	724,498	.9	91.6	42,618
Hastings Co	2,194,065	1.0	71.3	49,865
Huron Co	2,151,903	.7	86.3	93,561
Kent Co	3,618,171	1.1	74.8	90,454
Lambton Co	3,983,826	1.7	66.6	84,762
Lanark Co	979,860	1.7	78.1	46,660
Leeds & Grenville Co	1,916,785	1.0	69.1	53,244
Lennox and Addington Co	701,509	1.1	73.0	50,108
Middlesex Co	8,870,824	.9	70.8	69,849
Northumberland Co	1,543,986	(1.1)	76.8	57,185
Perth Co	2,064,935	.5	77.4	86,039
Peterborough Co	2,723,070	.9	76.9	54,461
Prescott and Russell Co	1,064,187	1.4	77.0	59,122
Prince Edward Co	504,400	.6	83.5	50,440
Renfrew Co	1,573,861	1.2	74.7	44,967
Simcoe Co	6,431,846	1.8	77.1	65,631
Stormont, Dundas & Glengarry Co	2,139,245	.7	66.4	57,817
Victoria Co	1,546,652	.7	88.1	57,283
Wellington Co	3,588,726	1.4	76.0	74,765
Total	69,325,287	1.2	74.0	66,024
Districts				
Algoma D	3,242,688	5.0	60.9	70,493
Cochrane D	1,784,502	2.2	52.0	57,565
Kenora D	989,977	5.7	49.8	65,998
Manitoulin D	212,544	1.9	85.2	53,136
Nipissing D	1,439,299	2.8	63.2	53,307
Parry Sound D	1,102,805	1.2	87.5	50,128
Rainy River D	388,022	1.0	58.5	48,503
Sudbury D	346,803	1.0	58.5	49,543
Thunder Bay D	4,027,277	3.5	52.0	75,986
Timiskaming D	550,450	1.2	65.0	36,697
Total	14,084,369	3.3	59.2	61,774
PROVINCIAL TOTAL	268,626,780	2.0	65.7	80,717

Property Taxation Table 4

	Residential and Farm	Commercial Industrial and Business	Special Charges	Sewer Surcharge on Direct Water Billings	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	484,550	508,920	21,828	44,276	1,059,574
Regions					
Durham R	53,929	25,293	3,616	12,369	95,207
Haldimand - Norfolk R	14,666	6,212	1,130	2,450	24,458
Halton R	47,732	21,922	3,268	13,132	86,054
Hamilton - Wentworth R	80,826	61,314	4,072	21,075	167,287
Niagara R	70,541	46,426	4,785	2,252	124,004
Ottawa - Carleton R	125,864	68,340	12,722	10,544	217,470
Peel R	87,143	49,075	4,822	22,592	163,632
Sudbury R	24,116	21,053	2,614	0	47,783
Waterloo R	53,302	34,778	3,540	7,476	99,096
York R	44,936	18,265	5,081	3,504	71,786
Muskoka D	9,760	2,142	647	638	13,187
Oxford Co	14,502	9,738	1,248	678	26,166
Total	627,317	364,558	47,545	96,710	1,136,130
Counties					
Brant Co	16,174	10,233	1,276	1,564	29,247
Bruce Co	10,404	1,922	1,610	472	14,408
Dufferin Co	4,566	1,441	321	403	6,731
Elgin Co	8,961	4,847	1,143	213	15,164
Essex Co	57,493	41,162	6,602	1,694	106,951
Frontenac Co	16,781	8,320	1,497	738	27,336
Grey Co	11,542	5,308	1,000	1,153	19,003
Haliburton Co	2,611	280	179	68	3,138
Hastings Co	12,511	7,987	1,305	2,915	24,718
Huron Co	8,523	2,606	688	997	12,814
Kent Co	16,121	9,540	3,111	1,521	30,293
Lambton Co	20,047	14,033	2,893	1,112	38,085
Lanark Co	5,425	2,557	648	318	8,948
Leeds & Grenville Co	9,200	7,242	837	481	17,760
Lennox and Addington Co	3,164	1,646	471	470	5,751
Middlesex Co	53,776	29,393	4,376	187	87,732
Northumberland Co	7,454	3,773	811	625	12,663
Perth Co	9,230	5,162	844	1,097	16,333
Peterborough Co	16,697	8,934	1,397	1,144	28,172
Prescott and Russell Co	6,610	2,920	965	859	11,354
Prince Edward Co	2,269	701	222	109	3,301
Renfrew Co	8,020	5,290	1,261	1,166	15,737
Simcoe Co	31,156	15,655	3,647	3,128	53,586
Stormont, Dundas & Glengarry Co	12,152	9,269	1,689	1,048	24,158
Victoria Co	6,991	1,826	567	385	9,769
Wellington Co	19,569	9,065	1,277	2,266	32,177
Total	377,447	211,112	40,637	26,133	655,329
Districts					
Algoma D	17,916	14,774	1,774	2,553	37,017
Cochrane D	8,917	10,167	937	667	20,688
Kenora D	4,480	6,277	739	644	12,140
Manitoulin D	927	213	85	91	1,316
Nipissing D	8,519	6,325	972	2,125	17,941
Parry Sound D	4,527	1,070	415	342	6,354
Rainy River D	2,307	2,428	545	320	5,600
Sudbury D	1,637	1,855	158	138	3,788
Thunder Bay D	20,451	23,552	1,205	430	45,638
Timiskaming D	4,284	2,760	845	147	8,036
Total	73,965	69,421	7,675	7,457	158,518
PROVINCIAL TOTAL	1,563,279	1,154,011	117,685	174,576	3,009,551

Revenue Fund Revenues **Table 5**

	Property Taxation	Ontario Grants		
		Unconditional	Conditional	Total
	$000	$000	$000	$000
Metropolitan Toronto	1,059,575	148,400	396,412	544,812
Regions				
Durham R	95,207	20,318	40,628	60,946
Haldimand - Norfolk R	24,458	5,344	15,310	20,654
Halton R	86,054	15,154	25,810	40,964
Hamilton - Wentworth R	167,286	35,702	74,466	110,168
Niagara R	124,004	33,323	52,210	85,533
Ottawa - Carleton R	217,469	41,683	126,231	167,914
Peel R	163,633	25,476	51,221	76,697
Sudbury R	47,783	30,851	34,013	64,864
Waterloo R	99,659	23,504	43,663	67,167
York R	71,785	14,565	27,296	41,861
Muskoka D	13,186	2,006	8,957	10,963
Oxford Co	26,166	5,439	12,212	17,651
Total	1,136,690	253,365	512,017	765,382
Counties				
Brant Co	29,317	8,330	19,653	27,983
Bruce Co	14,387	5,252	11,872	17,124
Dufferin Co	6,730	1,609	4,744	6,353
Elgin Co	15,083	4,983	10,654	15,637
Essex Co	106,952	22,172	51,771	73,943
Frontenac Co	27,336	7,776	19,515	27,291
Grey Co	19,005	4,844	13,737	18,581
Haliburton Co	3,138	908	4,018	4,926
Hastings Co	24,718	8,278	20,489	28,767
Huron Co	12,815	4,631	12,350	16,981
Kent Co	30,293	9,425	14,841	24,266
Lambton Co	38,085	6,768	21,159	27,927
Lanark Co	8,949	3,879	9,765	13,644
Leeds & Grenville Co	17,760	5,237	12,473	17,710
Lennox and Addington Co	5,751	1,881	6,201	8,082
Middlesex Co	87,732	21,665	46,365	68,030
Northumberland Co	12,662	3,787	13,076	16,863
Perth Co	16,333	4,785	8,743	13,528
Peterborough Co	28,172	7,293	15,467	22,760
Prescott and Russell Co	11,353	4,683	10,337	15,020
Prince Edward Co	3,301	1,503	3,180	4,683
Renfrew Co	15,738	6,456	16,413	22,869
Simcoe Co	53,916	12,533	25,761	38,294
Stormont, Dundas & Glengarry Co	24,158	8,910	20,982	29,892
Victoria Co	9,770	2,923	7,408	10,331
Wellington Co	32,177	8,238	20,836	29,074
Total	655,631	178,749	421,810	600,559
Districts				
Algoma D	37,017	22,408	27,008	49,416
Cochrane D	20,687	15,813	18,411	34,224
Kenora D	12,140	6,514	12,715	19,229
Manitoulin D	1,316	1,033	1,922	2,955
Nipissing D	17,941	13,053	12,872	25,925
Parry Sound D	6,354	4,096	6,722	10,818
Rainy River D	5,601	3,985	4,926	8,911
Sudbury D	3,789	2,677	2,146	4,823
Thunder Bay D	45,638	28,504	30,106	58,610
Timiskaming D	8,037	7,871	6,700	14,571
Total	158,520	105,954	123,528	229,482
PROVINCIAL TOTAL	3,010,416	686,468	1,453,767	2,140,235

Revenue Fund Revenues **Table 5 (Cont.)**

	Payments in Lieu of Taxes		
	Ontario	Other	Total
	$000	$000	$000
Metropolitan Toronto	55,027	35,013	90,040
Regions			
Durham R	2,906	1,071	3,977
Haldimand - Norfolk R	967	270	1,237
Halton R	1,371	1,066	2,437
Hamilton - Wentworth R	6,621	1,936	8,557
Niagara R	4,018	3,173	7,191
Ottawa - Carleton R	8,212	68,382	76,594
Peel R	3,444	6,306	9,750
Sudbury R	1,718	913	2,631
Waterloo R	3,040	1,395	4,435
York R	746	422	1,168
Muskoka D	196	73	269
Oxford Co	338	239	577
Total	33,577	85,246	118,823
Counties			
Brant Co	493	523	1,016
Bruce Co	600	137	737
Dufferin Co	261	20	281
Elgin Co	523	113	636
Essex Co	2,718	2,579	5,297
Frontenac Co	1,502	3,264	4,766
Grey Co	435	365	800
Haliburton Co	191	10	201
Hastings Co	1,057	651	1,708
Huron Co	281	94	375
Kent Co	456	352	808
Lambton Co	1,009	485	1,494
Lanark Co	268	240	508
Leeds & Grenville Co	407	543	950
Lennox and Addington Co	319	500	819
Middlesex Co	3,653	2,074	5,727
Northumberland Co	512	962	1,474
Perth Co	304	189	493
Peterborough Co	722	726	1,448
Prescott and Russell Co	220	74	294
Prince Edward Co	91	87	178
Renfrew Co	926	1,576	2,502
Simcoe Co	1,274	914	2,188
Stormont, Dundas & Glengarry Co	1,132	2,349	3,481
Victoria Co	357	113	470
Wellington Co	1,173	375	1,548
Total	20,884	19,315	40,199
Districts			
Algoma D	690	1,236	1,926
Cochrane D	871	300	1,171
Kenora D	396	428	824
Manitoulin D	42	14	56
Nipissing D	804	877	1,681
Parry Sound D	110	41	151
Rainy River D	240	47	287
Sudbury D	94	24	118
Thunder Bay D	2,009	1,754	3,763
Timiskaming D	689	89	778
Total	5,945	4,810	10,755
PROVINCIAL TOTAL	115,433	144,384	259,817

Revenue Fund Revenues **Table 5 (Cont.)**

	User Fees				
	Transit	Water	Homes for Aged	Other	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	286,899	113,048	20,368	103,642	523,958
Regions					
Durham R	2,295	10,044	5,288	13,698	31,325
Haldimand - Norfolk R	0	2,881	2,652	3,137	8,670
Halton R	2,582	10,527	2,144	9,391	24,644
Hamilton - Wentworth R	18,937	19,491	4,034	9,850	52,311
Niagara R	4,899	16.682	6,628	8,848	37,004
Ottawa - Carleton R	45,282	26,529	4,303	22,241	98,354
Peel R	11,661	24,495	3,900	22,431	62,486
Sudbury R	2,838	5,640	1,933	5,395	15,639
Waterloo R	5,717	10,246	1,933	55,141	73,038
York R	1,328	12,569	1,395	9,409	24,701
Muskoka D	0	1,053	670	1,615	3,338
Oxford Co	212	2,605	2,058	3,860	8,734
Total	95,751	142,762	36,938	165,016	440,244
Counties					
Brant Co	1,163	4,044	2,521	2,527	10,255
Bruce Co	0	1,141	1,674	3,541	6,357
Dufferin Co	0	549	1,161	1,396	3,105
Elgin Co	225	2,431	2,809	2,390	7,855
Essex Co	5,682	12,631	3,693	12,563	34,569
Frontenac Co	1,893	4,000	1,988	4,131	12,012
Grey Co	178	2,001	1,452	2,912	6,543
Haliburton Co	0	82	440	268	788
Hastings Co	566	3,934	1,883	3,135	9,517
Huron Co	0	1,517	2,193	5,433	9,143
Kent Co	364	4,865	2,131	4,606	11,966
Lambton Co	797	5,845	2,556	7,447	16,646
Lanark Co	0	1,427	2,011	2,027	5,465
Leeds & Grenville Co	95	2,480	1,978	2,084	6,637
Lennox and Addington Co	0	737	1,116	972	2,826
Middlesex Co	10,555	13,291	4,075	11,173	39,094
Northumberland Co	52	2,325	1,048	2,494	5,914
Perth Co	4	1,501	1,130	4,088	6,723
Peterborough Co	1,253	3,921	1,722	4,438	11,334
Prescott and Russell Co	0	1,416	949	3,323	5,688
Prince Edward Co	0	471	549	515	1,535
Renfrew Co	95	2,502	3,019	2,313	7,932
Simcoe Co	941	6,466	2,843	5,591	15,842
Stormont, Dundas & Glengarry Co	1,103	3,358	1,082	5,659	11,202
Victoria Co	105	998	1,083	1,840	4,026
Wellington Co	2,126	3,692	1,178	4,538	11,534
Total	27,197	87,625	48,284	101,404	264,508
Districts					
Algoma D	1,568	4,717	2,332	4,291	12,907
Cochrane D	896	2,998	1,813	2,800	8,506
Kenora D	9	1,802	1,205	2,001	5,016
Manitoulin D	0	109	481	305	893
Nipissing D	1,208	2,146	2,311	2,665	8,331
Parry Sound D	0	518	1,068	976	2,561
Rainy River D	21	663	1,094	1,295	3,074
Sudbury D	0	418	178	679	1,276
Thunder Bay D	2,639	6,234	4,466	5,702	19,041
Timiskaming D	0	1,013	496	1,695	3,202
Total	6,341	20,618	15,444	22,409	64,807
PROVINCIAL TOTAL	416,188	364,053	121,034	392,471	1,293,517

Revenue Fund Revenues

Table 5
(Concluded)

	Other Revenues	Total Revenues
	$000	$000
Metropolitan Toronto	215,399	2,433,784
Regions		
Durham R	18,402	209,857
Haldimand - Norfolk R	3,316	58,335
Halton R	10,883	164,982
Hamilton - Wentworth R	25,710	364,032
Niagara R	17,737	271,469
Ottawa - Carleton R	34,354	594,685
Peel R	23,426	335,992
Sudbury R	13,540	144,457
Waterloo R	13,227	257,526
York R	15,262	154,777
Muskoka D	1,729	29,485
Oxford Co	2,601	55,729
Total	180,187	2,641,326
Counties		
Brant Co	9,186	77,757
Bruce Co	2,707	41,312
Dufferin Co	789	17,258
Elgin Co	2,300	41,511
Essex Co	16,992	237,753
Frontenac Co	5,207	76,612
Grey Co	2,993	47,922
Haliburton Co	903	9,956
Hastings Co	3,789	68,499
Huron Co	2,364	41,678
Kent Co	3,886	71,219
Lambton Co	5,314	89,466
Lanark Co	1,809	30,375
Leeds & Grenville Co	2,811	45,868
Lennox and Addington Co	1,169	18,647
Middlesex Co	9,340	209,923
Northumberland Co	3,473	40,386
Perth Co	2,471	39,548
Peterborough Co	2,996	66,710
Prescott and Russell Co	1,906	34,261
Prince Edward Co	460	10,157
Renfrew Co	2,926	51,967
Simcoe Co	13,786	124,026
Stormont, Dundas & Glengarry Co	5,893	74,626
Victoria Co	1,832	26,429
Wellington Co	3,840	78,173
Total	111,142	1,672,039
Districts		
Algoma D	4,820	106,086
Cochrane D	4,449	69,037
Kenora D	4,562	41,771
Manitoulin D	488	5,708
Nipissing D	2,817	56,695
Parry Sound D	1,332	21,216
Rainy River D	2,028	19,901
Sudbury D	902	10,908
Thunder Bay D	6,810	133,862
Timiskaming D	1,828	28,416
Total	30,036	493,600
PROVINCIAL TOTAL	536,764	7,240,749

Revenue Fund Expenditures by Function **Table 6**

		Protection to Persons and Property			
	General Government	Fire	Police	Other	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	199,817	150,331	303,053	43,329	496,712
Regions					
Durham R	21,907	13,820	20,717	4,415	38,951
Haldimand - Norfolk R	6,727	1,600	4,285	1,724	7,609
Halton R	17,379	9,363	16,951	5,257	31,571
Hamilton - Wentworth R	27,939	19,981	36,412	6,887	63,280
Niagara R	27,142	16,539	30,934	3,559	51,038
Ottawa - Carleton R	56,222	34,995	49,639	9,604	94,238
Peel R	36,946	23,031	40,305	10,184	73,520
Sudbury R	21,110	6,039	11,618	2,233	19,890
Waterloo R	59,231	17,162	23,783	6,031	46,976
York R	14,884	9,250	16,802	5,427	31,479
Muskoka D	3,376	773	4	350	1,126
Oxford Co	6,005	2,779	3,907	771	7,465
Total	298,868	155,332	255,357	56,442	467,143
Counties					
Brant Co	9,883	4,840	6,516	1,770	13,126
Bruce Co	5,222	1,095	1,819	1,636	4,549
Dufferin Co	2,035	367	1,374	315	2,056
Elgin Co	3,831	2,325	2,583	1,100	6,009
Essex Co	27,724	13,103	24,106	3,360	40,575
Frontenac Co	6,774	5,061	5,578	1,207	11,846
Grey Co	5,136	1,931	2,700	1,797	6,425
Haliburton Co	1,491	190	3	202	396
Hastings Co	5,751	3,977	4,933	1,392	10,300
Huron Co	4,402	1,040	1,478	1,145	3,805
Kent Co	8,040	3,903	5,251	2,810	11,964
Lambton Co	8,160	5,198	5,852	6,110	17,161
Lanark Co	3,394	835	1,584	400	2,819
Leeds & Grenville Co	4,492	2,263	2,787	891	5,941
Lennox and Addington Co	2,255	576	489	488	1,553
Middlesex Co	22,339	14,704	19,348	4,570	38,622
Northumberland Co	4,118	1,037	1,772	1,423	4,236
Perth Co	4,317	2,519	3,113	959	6,591
Peterborough Co	9,381	4,497	5,046	1,391	10,934
Prescott and Russell Co	5,555	872	704	602	2,178
Prince Edward Co	1,267	464	378	310	1,153
Renfrew Co	5,738	2,394	2,501	347	5,243
Simcoe Co	15,509	5,951	8,253	2,529	17,405
Stormont, Dundas & Glengarry Co	7,213	3,127	4,201	1,759	9,087
Victoria Co	2,970	1,183	1,024	627	2,833
Wellington Co	6,840	5,351	6,908	2,333	14,592
Total	183,837	88,803	120,301	41,473	251,399
Districts					
Algoma D	8,441	5,822	8,565	2,008	16,394
Cochrane D	6,058	3,652	4,662	1,282	9,597
Kenora D	4,063	1,295	2,203	276	3,774
Manitoulin D	847	130	0	44	175
Nipissing D	7,022	3,875	5,525	1,069	10,470
Parry Sound D	3,092	750	420	233	1,402
Rainy River D	2,166	627	1,572	83	2,282
Sudbury D	1,965	397	488	69	954
Thunder Bay D	11,148	8,949	10,934	3,803	23,686
Timiskaming D	3,695	1,382	1,268	202	2,852
Total	48,497	26,879	35,637	9,069	71,586
PROVINCIAL TOTAL	731,019	421,345	714,348	150,313	1,286,840

Revenue Fund Expenditures by Function

Table 6 (Cont.)

	Transportation Services			
	Roads	Transit	Other	Total
	$000	$000	$000	$000
Metropolitan Toronto	170,940	444,489	33,051	648,480
Regions				
Durham R	31,142	5,970	4,726	41,838
Haldimand - Norfolk R	12,761	0	469	13,230
Halton R	23,427	5,994	2,088	31,509
Hamilton - Wentworth R	40,027	37,678	6,307	84,012
Niagara R	42,187	8,911	3,879	54,970
Ottawa - Carleton R	78,288	92,501	7,634	178,423
Peel R	35,611	21,641	4,539	61,792
Sudbury R	19,110	5,935	3,129	28,174
Waterloo R	26,147	12,949	5,004	44,100
York R	24,776	3,717	2,566	31,059
Muskoka D	9,588	0	283	9,871
Oxford Co	10,831	727	2,024	13,582
Total	353,895	196,023	42,648	592,560
Counties				
Brant Co	10,001	2,732	995	13,728
Bruce Co	11,749	0	575	12,341
Dufferin Co	4,756	0	173	4,929
Elgin Co	7,864	593	594	9,051
Essex Co	26,393	8,665	5,149	40,207
Frontenac Co	11,340	4,124	2,008	17,472
Grey Co	13,063	453	584	14,093
Haliburton Co	3,746	0	90	3,845
Hastings Co	15,297	1,199	1,104	17,601
Huron Co	12,214	0	679	12,913
Kent Co	12,986	979	1,096	15,061
Lambton Co	13,683	2,224	1,611	17,518
Lanark Co	8,392	0	199	8,671
Leeds & Grenville Co	10,908	212	664	11,784
Lennox and Addington Co	5,515	0	809	6,324
Middlesex Co	22,896	16,432	2,094	41,422
Northumberland Co	9,255	195	576	10,027
Perth Co	8,354	1,075	762	10,190
Peterborough Co	12,296	2,701	1,446	16,444
Prescott and Russell Co	7,860	0	252	8,112
Prince Edward Co	2,815	0	116	2,931
Renfrew Co	11,559	203	802	12,565
Simcoe Co	25,595	2,022	2,480	30,107
Stormont, Dundas & Glengarry Co	17,419	2,137	812	20,368
Victoria Co	8,319	319	402	9,040
Wellington Co	15,127	2,687	1,186	19,000
Total	309,402	48,952	27,258	385,744
Districts				
Algoma D	16,301	4,346	1,927	22,574
Cochrane D	12,976	2,267	1,446	16,689
Kenora D	5,869	80	1,878	7,827
Manitoulin D	1,319	0	138	1,459
Nipissing D	7,582	2,558	788	10,928
Parry Sound D	5,644	0	262	5,906
Rainy River D	3,337	129	575	4,040
Sudbury D	2,627	0	153	2,780
Thunder Bay D	15,916	7,808	3,474	27,198
Timiskaming D	6,877	224	415	7,512
Total	78,448	17,412	11,056	106,913
PROVINCIAL TOTAL	912,685	706,876	114,013	1,733,697

Revenue Fund Expenditures by Function

Table 6
(Cont.)

	Environmental Services			
	Sewers	Water	Solid Waste	Total
	$000	$000	$000	$000
Metropolitan Toronto	121,786	103,055	90,885	315,726
Regions				
Durham R	16,854	13,114	4,462	34,430
Haldimand - Norfolk R	3,637	3,662	1,649	8,947
Halton R	16,344	12,291	5,333	33,967
Hamilton - Wentworth R	26,752	20,617	15,022	62,391
Niagara R	27,193	19,276	7,459	54,051
Ottawa - Carleton R	31,385	34,466	8,951	74,801
Peel R	32,389	26,122	10,197	68,708
Sudbury R	13,344	8,318	2,944	24,607
Waterloo R	13,708	10,941	4,915	29,564
York R	12,087	14,361	4,934	31,197
Muskoka D	1,786	1,889	1,120	4,795
Oxford Co	3,578	2,755	2,269	8,599
Total	199,057	167,812	69,255	436,057
Counties				
Brant Co	3,943	4,069	1,143	9,154
Bruce Co	1,639	1,780	1,070	4,488
Dufferin Co	1,164	579	427	2,170
Elgin Co	2,359	2,675	1,066	6,100
Essex Co	23,232	15,045	5,761	44,038
Frontenac Co	4,352	3,918	3,060	11,331
Grey Co	2,874	2,121	1,368	6,382
Haliburton Co	283	149	198	639
Hastings Co	5,102	3,923	1,330	10,348
Huron Co	1,528	1,653	765	3,947
Kent Co	5,155	5,056	1,397	11,609
Lambton Co	5,325	7,671	1,448	14,443
Lanark Co	914	1,393	881	3,188
Leeds & Grenville Co	3,341	2,848	1,075	7,266
Lennox and Addington Co	981	1,052	395	2,428
Middlesex Co	16,138	12,649	5,951	34,738
Northumberland Co	3,146	2,697	1,048	6,890
Perth Co	2,224	1,544	790	4,558
Peterborough Co	2,861	3,575	1,450	7,886
Prescott and Russell Co	1,925	1,727	633	4,285
Prince Edward Co	357	561	345	1,264
Renfrew Co	2,407	3,117	1,071	6,601
Simcoe Co	10,973	7,337	3,321	21,635
Stormont, Dundas & Glengarry Co	4,289	3,801	1,432	9,521
Victoria Co	1,009	1,064	823	2,896
Wellington Co	4,235	3,633	1,611	9,479
Total	111,756	95,637	39,859	247,284
Districts				
Algoma D	7,110	5,058	2,818	14,985
Cochrane D	3,809	3,563	2,003	9,375
Kenora D	3,164	2,360	878	6,402
Manitoulin D	224	144	107	475
Nipissing D	4,588	2,481	1,087	8,156
Parry Sound D	1,125	770	725	2,620
Rainy River D	1,049	848	338	2,235
Sudbury D	555	626	295	1,476
Thunder Bay D	7,727	6,485	2,614	16,826
Timiskaming D	2,072	1,340	723	4,146
Total	31,423	23,675	11,588	66,696
PROVINCIAL TOTAL	464,022	390,179	211,587	1,065,763

Revenue Fund Expenditures by Function

Table 6
(Cont.)

	Health and Social Services				
	Public Health	General Assistance	Elderly Assistance	Assistance to Children	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	82,275	184,259	76,952	103,834	447,319
Regions					
Durham R	3,903	18,091	14,545	6,140	42,680
Haldimand - Norfolk R	3,543	3,317	6,209	1,592	14,661
Halton R	7,123	4,736	6,966	5,929	24,753
Hamilton - Wentworth R	9,623	43,958	9,950	12,304	75,835
Niagara R	6,887	21,259	18,224	8,039	54,426
Ottawa - Carleton R	23,147	51,371	13,925	28,526	117,028
Peel R	9,500	13,770	10,687	12,583	46,539
Sudbury R	5,367	11,989	4,149	5,307	26,813
Waterloo R	6,784	20,754	5,169	8,115	40,821
York R	5,526	4,973	3,618	5,887	20,004
Muskoka D	1,672	1,441	2,063	1,279	6,454
Oxford Co	2,456	4,331	3,115	1,648	11,550
Total	85,531	199,990	98,620	97,349	481,564
Counties					
Brant Co	2,376	9,090	6,630	3,272	21,367
Bruce Co	1,626	1,710	3,438	1,284	8,058
Dufferin Co	187	736	2,513	705	4,141
Elgin Co	1,354	2,253	5,854	1,016	10,478
Essex Co	4,431	31,399	8,250	9,642	53,723
Frontenac Co	3,307	5,515	6,868	2,367	18,056
Grey Co	2,724	2,825	3,199	1,852	10,602
Haliburton Co	401	429	1,325	148	2,309
Hastings Co	2,265	7,293	4,515	2,193	16,265
Huron Co	1,925	944	4,642	1,364	8,875
Kent Co	2,150	4,049	4,392	2,324	12,914
Lambton Co	1,866	3,737	8,117	2,942	16,661
Lanark Co	324	2,738	4,004	1,290	8,357
Leeds & Grenville Co	2,631	3,044	4,055	1,402	11,133
Lennox and Addington Co	235	1,123	2,080	615	4,053
Middlesex Co	5,948	19,666	11,817	7,256	44,687
Northumberland Co	4,834	2,820	2,330	1,096	11,080
Perth Co	2,225	1,693	1,997	1,695	7,610
Peterborough Co	1,921	5,845	3,489	1,830	13,085
Prescott and Russell Co	410	4,851	1,800	2,048	9,110
Prince Edward Co	129	346	1,345	423	2,243
Renfrew Co	1,812	2,791	8,636	1,821	15,063
Simcoe Co	6,391	7,166	5,229	3,905	22,691
Stormont, Dundas & Glengarry Co	3,862	5,894	3,092	2,532	15,380
Victoria Co	254	1,014	2,442	639	4,349
Wellington Co	2,651	9,287	2,430	2,875	17,243
Total	58,239	138,258	114,489	58,536	369,533
Districts					
Algoma D	3,670	12,686	8,134	3,447	27,937
Cochrane D	2,805	3,941	6,903	4,309	17,958
Kenora D	2,816	1,137	3,832	6,124	13,909
Manitoulin D	61	175	1,420	205	1,863
Nipissing D	2,104	3,410	5,500	1,480	12,495
Parry Sound D	411	1,051	3,189	973	5,625
Rainy River D	615	470	3,451	1,250	5,786
Sudbury D	236	426	530	471	1,663
Thunder Bay D	4,022	8,141	14,374	6,261	3[illegible],798
Timiskaming D	1,479	1,622	1,335	1,412	5,848
Total	18,219	33,059	48,668	25,932	125,882
PROVINCIAL TOTAL	244,264	555,566	338,729	285,651	1,424,298

	Recreation and Cultural Services		
	Parks and Recreation	Libraries	Total
	$000	$000	$000
Metropolitan Toronto	175,776	113,922	289,698
Regions			
Durham R	17,473	5,174	22,647
Haldimand - Norfolk R	3,767	1,106	4,873
Halton R	15,602	6,557	22,159
Hamilton - Wentworth R	20,825	18,819	39,644
Niagara R	16,094	8,055	24,175
Ottawa - Carleton R	45,091	13,060	58,150
Peel R	29,748	10,430	40,178
Sudbury R	12,550	2,854	15,248
Waterloo R	18,823	11,932	30,756
York R	14,104	5,586	19,690
Muskoka D	1,937	602	2,539
Oxford Co	3,909	1,403	5,311
Total	199,923	85,578	285,370
Counties			
Brant Co	6,777	1,880	8,657
Bruce Co	3,828	998	4,826
Dufferin Co	1,344	210	1,554
Elgin Co	2,088	1,509	3,596
Essex Co	15,756	7,920	23,676
Frontenac Co	5,923	2,093	8,016
Grey Co	3,305	1,193	4,498
Haliburton Co	704	207	914
Hastings Co	4,606	1,448	6,054
Huron Co	3,046	1,025	4,071
Kent Co	3,704	2,023	5,727
Lambton Co	5,822	2,651	8,473
Lanark Co	1,932	625	2,557
Leeds & Grenville Co	3,060	1,046	4,106
Lennox and Addington Co	1,358	397	1,755
Middlesex Co	10,300	9,056	19,357
Northumberland Co	2,564	473	3,039
Perth Co	2,953	866	3,820
Peterborough Co	4,363	1,866	6,230
Prescott and Russell Co	3,162	505	3,666
Prince Edward Co	434	339	773
Renfrew Co	4,643	876	5,537
Simcoe Co	8,516	3,208	11,732
Stormont, Dundas & Glengarry Co	5,908	1,798	7,707
Victoria Co	2,380	661	3,041
Wellington Co	5,296	2,712	8,007
Total	113,772	47,585	161,410
Districts			
Algoma D	8,612	2,209	10,821
Cochrane D	6,611	1,322	7,933
Kenora D	3,722	1,044	4,765
Manitoulin D	608	132	734
Nipissing D	4,961	1,094	6,055
Parry Sound D	1,659	292	1,951
Rainy River D	1,555	634	2,190
Sudbury D	1,567	245	1,811
Thunder Bay D	14,919	3,754	18,674
Timiskaming D	2,511	527	3,042
Total	46,725	11,253	57,976
PROVINCIAL TOTAL	536,196	258,338	794,454

Revenue Fund Expenditures by Function

Table 6 (Cont.)

	Health and Social Services				
	Public Health	General Assistance	Elderly Assistance	Assistance to Children	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	82,275	184,259	76,952	103,834	447,319
Regions					
Durham R	3,903	18,091	14,545	6,140	42,680
Haldimand - Norfolk R	3,543	3,317	6,209	1,592	14,661
Halton R	7,123	4,736	6,966	5,929	24,753
Hamilton - Wentworth R	9,623	43,958	9,950	12,304	75,835
Niagara R	6,887	21,259	18,224	8,039	54,426
Ottawa - Carleton R	23,147	51,371	13,925	28,526	117,028
Peel R	9,500	13,770	10,687	12,583	46,539
Sudbury R	5,367	11,989	4,149	5,307	26,813
Waterloo R	6,784	20,754	5,169	8,115	40,821
York R	5,526	4,973	3,618	5,887	20,004
Muskoka D	1,672	1,441	2,063	1,279	6,454
Oxford Co	2,456	4,331	3,115	1,648	11,550
Total	85,531	199,990	98,620	97,349	481,564
Counties					
Brant Co	2,376	9,090	6,630	3,272	21,367
Bruce Co	1,626	1,710	3,438	1,284	8,058
Dufferin Co	187	736	2,513	705	4,141
Elgin Co	1,354	2,253	5,854	1,016	10,478
Essex Co	4,431	31,399	8,250	9,642	53,723
Frontenac Co	3,307	5,515	6,868	2.367	18,056
Grey Co	2,724	2,825	3,199	1,852	10,602
Haliburton Co	401	429	1,325	148	2,309
Hastings Co	2,265	7,293	4,515	2,193	16,265
Huron Co	1,925	944	4,642	1,364	8,875
Kent Co	2,150	4,049	4,392	2,324	12,914
Lambton Co	1,866	3,737	8,117	2,942	16,661
Lanark Co	324	2,738	4,004	1,290	8,357
Leeds & Grenville Co	2,631	3,044	4,055	1,402	11,133
Lennox and Addington Co	235	1,123	2,080	615	4,053
Middlesex Co	5,948	19,666	11,817	7,256	44,687
Northumberland Co	4,834	2,820	2,330	1,096	11,080
Perth Co	2,225	1,693	1,997	1,695	7,610
Peterborough Co	1,921	5,845	3,489	1,830	13,085
Prescott and Russell Co	410	4,851	1,800	2,048	9,110
Prince Edward Co	129	346	1,345	423	2,243
Renfrew Co	1,812	2,791	8,636	1,821	15,063
Simcoe Co	6,391	7,166	5,229	3,905	22,691
Stormont, Dundas & Glengarry Co	3,862	5,894	3,092	2,532	15,380
Victoria Co	254	1,014	2,442	639	4,349
Wellington Co	2,651	9,287	2,430	2,875	17,243
Total	58,239	138,258	114,489	58,536	369,533
Districts					
Algoma D	3,670	12,686	8,134	3,447	27,937
Cochrane D	2,805	3,941	6,903	4,309	17,958
Kenora D	2,816	1,137	3,832	6,124	13,909
Manitoulin D	61	175	1,420	205	1,863
Nipissing D	2,104	3,410	5,500	1,480	12,495
Parry Sound D	411	1,051	3,189	973	5,625
Rainy River D	615	470	3,451	1,250	5,786
Sudbury D	236	426	530	471	1,663
Thunder Bay D	4,022	8,141	14,374	6,261	32,798
Timiskaming D	1,479	1,622	1,335	1,412	5,848
Total	18,219	33,059	48,668	25,932	125,882
PROVINCIAL TOTAL	244,264	555,566	338,729	285,651	1,424,298

Revenue Fund Expenditures by Function

Table 6 (Cont.)

	Recreation and Cultural Services		
	Parks and Recreation	Libraries	Total
	$000	$000	$000
Metropolitan Toronto	175,776	113,922	289,698
Regions			
Durham R	17,473	5,174	22,647
Haldimand - Norfolk R	3,767	1,106	4,873
Halton R	15,602	6,557	22.159
Hamilton - Wentworth R	20,825	18,819	39,644
Niagara R	16,094	8,055	24,175
Ottawa - Carleton R	45,091	13,060	58,150
Peel R	29,748	10,430	40,178
Sudbury R	12,550	2,854	15,248
Waterloo R	18,823	11,932	30,756
York R	14,104	5,586	19,690
Muskoka D	1,937	602	2,539
Oxford Co	3,909	1,403	5,311
Total	199,923	85,578	285,370
Counties			
Brant Co	6,777	1,880	8,657
Bruce Co	3,828	998	4,826
Dufferin Co	1,344	210	1,554
Elgin Co	2,088	1,509	3,596
Essex Co	15,756	7,920	23,676
Frontenac Co	5,923	2,093	8,016
Grey Co	3,305	1,193	4,498
Haliburton Co	704	207	914
Hastings Co	4,606	1,448	6,056
Huron Co	3,046	1,025	4,091
Kent Co	3,704	2,023	5,727
Lambton Co	5,822	2,651	8,473
Lanark Co	1,932	625	2,557
Leeds & Grenville Co	3,060	1,046	4,105
Lennox and Addington Co	1,358	397	1,755
Middlesex Co	10,300	9,056	19,357
Northumberland Co	2,564	473	3,039
Perth Co	2,953	866	3,820
Peterborough Co	4,363	1,866	6,230
Prescott and Russell Co	3,162	505	3,666
Prince Edward Co	434	339	773
Renfrew Co	4,643	876	5,537
Simcoe Co	8,516	3,208	11,732
Stormont, Dundas & Glengarry Co	5,908	1,798	7,707
Victoria Co	2,380	661	3,041
Wellington Co	5,296	2,712	8,007
Total	113,772	47,585	161,410
Districts			
Algoma D	8,612	2,209	10,821
Cochrane D	6,611	1,322	7,933
Kenora D	3,722	1,044	4,765
Manitoulin D	608	132	734
Nipissing D	4,961	1,094	6,055
Parry Sound D	1,659	292	1,951
Rainy River D	1,555	634	2,190
Sudbury D	1,567	245	1,811
Thunder Bay D	14,919	3,754	18,674
Timiskaming D	2,511	527	3,042
Total	46,725	11,253	57,976
PROVINCIAL TOTAL	536,196	258,338	794,454

Revenue Fund Expenditures by Function

Table 6 (Concluded)

	Planning and Development	Total Expenditures	In-Year Surplus (Deficit)
	$000	$000	$000
Metropolitan Toronto	30,911	2,428,664	5,120
Regions			
Durham R	5,253	207,706	2,151
Haldimand - Norfolk R	2,111	58,158	177
Halton R	3,613	164,950	32
Hamilton - Wentworth R	10,523	363,625	407
Niagara R	6,960	272,741	(1,272)
Ottawa - Carleton R	20,349	599,212	(4,527)
Peel R	6,743	334,426	1,566
Sudbury R	9,425	145,423	(966)
Waterloo R	5,099	256,547	979
York R	4,170	152,483	2,294
Muskoka D	1,169	29,330	155
Oxford Co	3,491	56,041	(312)
Total	78,906	2,640,642	684
Counties			
Brant Co	1,383	77,298	459
Bruce Co	2,235	41,719	(407)
Dufferin Co	587	17,472	(214)
Elgin Co	2,609	41,674	(163)
Essex Co	7,544	237,487	266
Frontenac Co	2,151	75,646	966
Grey Co	1,259	48,426	(504)
Haliburton Co	280	9,880	76
Hastings Co	1,249	67,601	898
Huron Co	3,615	41,464	214
Kent Co	5,870	71,184	35
Lambton Co	7,676	90,092	(626)
Lanark Co	1,122	30,110	265
Leeds & Grenville Co	1,315	46,051	(183)
Lennox and Addington Co	381	18,749	(102)
Middlesex Co	6,237	207,401	2,522
Northumberland Co	1,066	40,475	(89)
Perth Co	2,479	39,564	(16)
Peterborough Co	1,377	65,337	1,373
Prescott and Russell Co	1,957	34,863	(602)
Prince Edward Co	425	10,055	102
Renfrew Co	1,452	52,231	(264)
Simcoe Co	3,365	122,506	1,520
Stormont, Dundas & Glengarry Co	4,737	74,013	613
Victoria Co	961	26,089	340
Wellington Co	2,418	77,580	593
Total	65,750	1,664,967	7,072
Districts			
Algoma D	4,380	105,532	554
Cochrane D	1,137	68,747	290
Kenora D	1,362	42,102	(331)
Manitoulin D	152	5,700	8
Nipissing D	1,110	56,236	459
Parry Sound D	493	21,089	127
Rainy River D	869	19,568	333
Sudbury D	217	10,867	41
Thunder Bay D	3,808	134,138	(276)
Timiskaming D	1,233	28,358	58
Total	14,761	492,337	1,263
PROVINCIAL TOTAL	190,328	7,226,610	14,139

Revenue Fund Expenditures by Object

Table 7

	Salaries, Wages and Benefits	Materials, Supplies, Services, etc.	External Transfers	Debt Charges
	$000	$000	$000	$000
Metropolitan Toronto	1,373,711	473,781	223,595	188,544
Regions				
Durham R	105,512	44,664	20,912	14,906
Haldimand - Norfolk R	24,129	18,489	5,027	3,662
Halton R	78,574	40,582	10,223	16,044
Hamilton - Wentworth R	163,038	121,071	12,066	26,412
Niagara R	128,363	61,883	29,317	29,352
Ottawa - Carleton R	284,203	145,744	54,310	54,628
Peel R	157,972	92,223	22,172	29,659
Sudbury R	65,319	39,729	14,246	12,497
Waterloo R	103,218	90,877	26,003	11,179
York R	70,237	55,662	9,003	6,088
Muskoka D	11,960	11,237	814	1,554
Oxford Co	22,555	15,718	5,267	5,072
Total	1,215,080	737,879	209,360	211,053
Counties				
Brant Co	34,230	27,873	4,107	3,739
Bruce Co	15,606	14,211	3,270	3,002
Dufferin Co	6,968	6,784	558	1,132
Elgin Co	17,541	14,367	2,763	3,751
Essex Co	103,912	67,376	27,970	27,044
Frontenac Co	36,324	20,525	8,065	5,225
Grey Co	17,899	16,149	5,146	2,111
Haliburton Co	4,183	3,948	471	147
Hastings Co	27,798	28,450	2,831	3,695
Huron Co	14,894	15,690	2,395	3,680
Kent Co	28,668	19,902	7,025	9,160
Lambton Co	36,432	25,218	9,116	10,293
Lanark Co	11,698	10,877	3,703	779
Leeds & Grenville Co	19,340	14,007	3,779	3,954
Lennox and Addington Co	6,849	6,968	2,137	973
Middlesex Co	106,348	46,806	26,726	16,339
Northumberland Co	15,999	13,183	3,922	2,274
Perth Co	15,535	11,983	3,893	3,107
Peterborough Co	29,455	17,369	7,791	4,432
Prescott and Russell Co	10,347	12,198	6,330	2,236
Prince Edward Co	4,276	4,324	316	486
Renfrew Co	24,413	16,350	4,092	2,246
Simcoe Co	50,437	37,791	8,882	7,471
Stormont, Dundas & Glengarry Co	28,324	24,312	8,437	8,062
Victoria Co	11,371	9,810	1,701	931
Wellington Co	30,943	21,971	12,498	5,884
Total	709,790	508,442	167,924	132,153
Districts				
Algoma D	49,089	23,164	15,136	8,450
Cochrane D	33,607	20,580	6,397	4,040
Kenora D	17,000	11,142	5,837	1,152
Manitoulin D	2,432	2,110	321	235
Nipissing D	28,121	15,926	4,554	4,296
Parry Sound D	8,166	8,396	1.684	397
Rainy River D	9,496	6,532	1,442	552
Sudbury D	4,062	3,894	1,084	369
Thunder Bay D	69,004	28,982	14,364	7,395
Timiskaming D	11,218	8,984	2,576	1,210
Total	232,195	129,710	53,395	28,096
PROVINCIAL TOTAL	3,530,776	1,849,812	654,274	559,846

Revenue Fund Expenditures by Object

Table 7
(Concluded)

	Transfers To Other Funds	Total Expenditures	In-Year Surplus (Deficit)
	$000	$000	$000
Metropolitan Toronto	169,033	2,428,664	5,120
Regions			
Durham R	21,712	207,706	2,151
Haldimand - Norfolk R	6,851	58,158	177
Halton R	19,527	164,950	32
Hamilton - Wentworth R	41,039	363,625	407
Niagara R	23,750	272,741	(1,272)
Ottawa - Carleton R	61,327	598,212	(4,527)
Peel R	32,401	334,426	1,566
Sudbury R	13,631	145,403	(966)
Waterloo R	25,270	256,547	979
York R	10,993	153,483	2,294
Muskoka D	3,765	29,330	155
Oxford Co	7,443	56,041	(312)
Total	267,709	2,640,622	684
Counties			
Brant Co	7,350	77,298	459
Bruce Co	5,630	41,719	(407)
Dufferin Co	2,029	17,472	(214)
Elgin Co	3,252	41,674	(163)
Essex Co	11,187	237,490	266
Frontenac Co	5,507	75,646	966
Grey Co	7,092	48,426	(504)
Haliburton Co	1,102	9,880	76
Hastings Co	4,837	67,608	898
Huron Co	4,805	41,464	214
Kent Co	6,429	71,184	35
Lambton Co	9,034	90,092	(626)
Lanark Co	3,053	30,110	265
Leeds & Grenville Co	4,958	46,051	(183)
Lennox and Addington Co	1,822	18,749	(102)
Middlesex Co	11,181	207,401	2,522
Northumberland Co	5,077	40,475	(89)
Perth Co	5,046	39,564	(16)
Peterborough Co	6,289	65,337	1,373
Prescott and Russell Co	3,751	34,862	(602)
Prince Edward Co	653	10,055	102
Renfrew Co	5,093	52,231	(264)
Simcoe Co	17,806	122,506	1,520
Stormont, Dundas & Glengarry Co	4,878	74,013	613
Victoria Co	2,276	26,089	340
Wellington Co	6,283	77,580	593
Total	146,420	1,664,976	7,072
Districts			
Algoma D	9,692	105,532	554
Cochrane D	4,123	68,747	290
Kenora D	6,971	42,102	(331)
Manitoulin D	623	5,700	8
Nipissing D	3,340	56,236	459
Parry Sound D	2,447	21,089	127
Rainy River D	1,545	19,568	333
Sudbury D	1,458	10,867	41
Thunder Bay D	14,393	134,138	(276)
Timiskaming D	4,346	28,358	58
Total	48,938	492,337	1,263
PROVINCIAL TOTAL	632,100	7,226,599	14,139

Capital Fund Revenues **Table 8**

	Transfers from Other Funds		
	Revenue Fund	Reserves and Reserve Funds	Total
	$000	$000	$000
Metropolitan Toronto	94,512	61,104	155,616
Regions			
Durham R	14,630	12,005	26,634
Haldimand - Norfolk R	4,648	1,862	6,510
Halton R	11,411	8,281	19,693
Hamilton - Wentworth R	21,578	15,722	37,301
Niagara R	10,518	12,105	22,623
Ottawa - Carleton R	9,261	45,760	55,021
Peel R	13,023	41,191	54,215
Sudbury R	5,996	6,456	12,451
Waterloo R	7,142	19,251	26,393
York R	7,927	28,480	36,408
Muskoka D	2,552	1,156	3,708
Oxford Co	4,303	909	5,212
Total	112,989	193,178	306,169
Counties			
Brant Co	4,232	1,315	5,548
Bruce Co	3,947	851	4,798
Dufferin Co	1,591	60	1,651
Elgin Co	2,232	586	2,818
Essex Co	4,944	2,977	6,922
Frontenac Co	2,622	1,956	4,578
Grey Co	4,351	1,624	5,981
Haliburton Co	770	222	998
Hastings Co	3,870	621	4,491
Huron Co	3,288	640	3,928
Kent Co	4,852	337	5,189
Lambton Co	6,186	701	6,887
Lanark Co	1,730	279	2,009
Leeds & Grenville Co	3,272	451	3,724
Lennox and Addington Co	1,241	328	1,570
Middlesex Co	6,548	4,955	11,482
Northumberland Co	3,793	426	4,220
Perth Co	3,804	357	4,160
Peterborough Co	4,046	953	5,002
Prescott and Russell Co	2,421	658	3,079
Prince Edward Co	450	40	490
Renfrew Co	2,329	473	2,806
Simcoe Co	11,460	2,796	14,273
Stormont, Dundas & Glengarry Co	4,026	388	4,414
Victoria Co	1,349	414	1,763
Wellington Co	3,642	1,214	4,856
Total	92,996	25,622	117,637
Districts			
Algoma D	5,661	2,311	7,973
Cochrane D	2,320	1,681	4,001
Kenora D	4,777	266	5,044
Manitoulin D	492	266	812
Nipissing D	2,866	182	3,048
Parry Sound D	1,472	261	1,733
Rainy River D	1,350	180	1,530
Sudbury D	803	526	1,330
Thunder Bay D	7,862	2,986	10,848
Timiskaming D	3,249	63	3,308
Total	30,852	8,722	39,627
PROVINCIAL TOTAL	331,349	288,626	619,049

Capital Fund Revenues **Table 8 (Cont.)**

	Long-Term Borrowing			
	Own Purposes	Unconsolidated Local Boards	Individuals	Total
	$000	$000	$000	$000
Metropolitan Toronto	81,894	0	0	81,894
Regions				
Durham R	2,184	663	262	3,109
Haldimand - Norfolk R	3,385	179	567	4,131
Halton R	5,205	540	25	5,770
Hamilton - Wentworth R	804	0	264	1,068
Niagara R	17,046	0	653	17,699
Ottawa - Carleton R	34,664	2,649	635	37,948
Peel R	3,039	7,695	37	10,771
Sudbury R	12,239	0	0	12,239
Waterloo R	4,584	4,165	200	8,949
York R	1,510	5,800	27	7,337
Muskoka D	1,169	0	0	1,169
Oxford Co	3,254	0	689	3,943
Total	89,083	21,691	3,359	114,133
Counties				
Brant Co	137	0	54	191
Bruce Co	615	250	886	1,751
Dufferin Co	1,365	0	216	1,581
Elgin Co	1,416	0	932	2,348
Essex Co	16,929	0	1,208	18,137
Frontenac Co	2,967	0	34	3,001
Grey Co	80	0	405	485
Haliburton Co	0	0	0	0
Hastings Co	3,769	450	118	4,337
Huron Co	365	0	2,009	2,374
Kent Co	3,455	0	1,376	4,831
Lambton Co	638	0	2,346	2,984
Lanark Co	610	0	97	707
Leeds & Grenville Co	402	0	301	703
Lennox and Addington Co	1,028	0	74	1,102
Middlesex Co	8,689	0	1,844	10,533
Northumberland Co	1,662	0	262	1,924
Perth Co	581	0	1,928	2,509
Peterborough Co	2,377	500	76	2,953
Prescott and Russell Co	142	0	991	1,133
Prince Edward Co	165	0	23	188
Renfrew Co	1,810	0	44	1,854
Simcoe Co	3,831	0	483	4,314
Stormont, Dundas & Glengarry Co	76	0	1,612	1,688
Victoria Co	28	0	211	239
Wellington Co	7,885	0	976	8,861
Total	61,022	1,200	18,506	80,728
Districts				
Algoma D	2,015	12	121	2,148
Cochrane D	654	0	46	700
Kenora D	548	0	0	548
Manitoulin D	35	0	18	53
Nipissing D	4,011	0	65	4,076
Parry Sound D	297	0	12	309
Rainy River D	37	0	69	106
Sudbury D	608	0	34	642
Thunder Bay D	946	0	97	1,043
Timiskaming D	0	0	598	598
Total	9,151	12	1,060	10,223
PROVINCIAL TOTAL	241,150	22,903	22,925	286,978

Capital Fund Revenues

Table 8
(Concluded)

	Ontario Grants	Other Sources	Total Revenues
	$000	$000	$000
Metropolitan Toronto	143,570	39,036	420,115
Regions			
Durham R	10,394	5,232	45,369
Haldimand - Norfolk R	4,125	821	15,586
Halton R	8,814	5,016	39,293
Hamilton - Wentworth R	19,781	2,617	60,767
Niagara R	11,673	6,146	58,106
Ottawa - Carleton R	62,393	12,531	167,893
Peel R	19,007	14,095	98,088
Sudbury R	7,918	3,392	36,001
Waterloo R	7,785	2,606	45,733
York R	9,996	8,043	61,783
Muskoka D	10,070	630	15,576
Oxford Co	4,697	1,282	15,159
Total	176,653	62,411	659,354
Counties			
Brant Co	5,342	2,065	13,145
Bruce Co	4,395	1,787	12,731
Dufferin Co	2,230	461	5,923
Elgin Co	4,494	1,477	11,137
Essex Co	8,810	3,139	37,030
Frontenac Co	2,612	389	10,581
Grey Co	8,248	930	15,648
Haliburton Co	1,625	119	2,736
Hastings Co	3,584	535	12,990
Huron Co	4,247	1,598	12,147
Kent Co	6,433	1,718	18,171
Lambton Co	5,582	3,272	18,725
Lanark Co	3,056	117	5,889
Leeds & Grenville Co	4,015	525	8,967
Lennox and Addington Co	3,111	232	6,014
Middlesex Co	9,119	2,527	33,661
Northumberland Co	9,065	1,819	17,030
Perth Co	2,777	1,894	11,340
Peterborough Co	4,727	1,207	13,896
Prescott and Russell Co	7,265	1,085	12,562
Prince Edward Co	833	78	1,590
Renfrew Co	13,863	2,554	21,077
Simcoe Co	11,093	3,284	32,961
Stormont, Dundas & Glengarry Co	4,179	1,612	11,892
Victoria Co	3,614	711	6,328
Wellington Co	4,662	855	19,234
Total	138,981	35,990	373,405
Districts			
Algoma D	9,595	7,999	27,716
Cochrane D	5,850	609	11,162
Kenora D	8,777	768	15,137
Manitoulin D	1,744	285	2,881
Nipissing D	10,763	919	18,807
Parry Sound D	2,368	250	4,660
Rainy River D	5,753	1,360	8,748
Sudbury D	1,113	378	3,462
Thunder Bay D	8,924	3,312	24,126
Timiskaming D	4,480	810	8,546
Total	59,367	16,690	125,245
PROVINCIAL TOTAL	518,571	154,127	1,578,119

Capital Fund Expenditures and Transfers **Table 9**

			Transportation Services		
	General Government	Protection to Persons and Property	Roads	Transit	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	8,815	24,122	77,346	143,802	221,148
Regions					
Durham R	328	1,184	19,163	205	19,581
Haldimand - Norfolk R	3,115	419	6,228	0	6,228
Halton R	567	2,512	15,981	262	16,243
Hamilton - Wentworth R	840	578	20,613	11,557	32,171
Niagara R	3,261	2,244	17,541	513	18,057
Ottawa - Carleton R	4,356	10,320	38,805	47,034	85,839
Peel R	2,358	3,778	41,929	896	42,825
Sudbury R	2,100	1,524	9,113	26	9,139
Waterloo R	3,402	759	15,986	296	16,282
York R	2,419	1,249	17,861	363	18,225
Muskoka D	818	148	9,166	0	9,166
Oxford Co	992	245	7,554	32	7,586
Total	24,556	24,960	219,940	61,184	281,342
Counties					
Brant Co	394	566	5,131	0	5,130
Bruce Co	268	380	5,397	0	5,361
Dufferin Co	16	139	2,308	0	2,308
Elgin Co	138	326	4,942	9	4,951
Essex Co	768	2,604	8,187	0	8,187
Frontenac Co	196	251	4,923	349	5,271
Grey Co	513	160	6,740	4	6,800
Haliburton Co	100	29	2,136	0	2,136
Hastings Co	181	290	4,438	150	4,588
Huron Co	1,254	394	3,998	0	3,998
Kent Co	372	714	9,186	15	9,209
Lambton Co	801	517	10,773	16	10,790
Lanark Co	169	205	2,213	0	2,213
Leeds & Grenville Co	217	348	5,636	0	5,635
Lennox and Addington Co	183	168	3,141	0	3,141
Middlesex Co	1,077	763	13,007	1,109	14,115
Northumberland Co	1,318	193	5,290	0	5,290
Perth Co	526	250	4,163	142	4,305
Peterborough Co	814	235	4,469	186	4,656
Prescott and Russell Co	174	240	3,952	0	3,952
Prince Edward Co	60	57	798	0	798
Renfrew Co	250	238	7,325	140	7,466
Simcoe Co	2,976	892	10,752	10	10,762
Stormont, Dundas & Glengarry Co	173	517	6,165	0	6,164
Victoria Co	190	439	4,198	135	4,333
Wellington Co	347	671	8,852	0	8,852
Total	13,475	11,586	148,120	2,265	150,411
Districts					
Algoma D	163	626	4,154	329	4,484
Cochrane D	253	723	4,116	35	4,025
Kenora D	396	139	3,891	0	3,891
Manitoulin D	325	69	1,685	0	1,696
Nipissing D	2,526	292	7,619	20	7,639
Parry Sound D	231	95	1,817	0	1,816
Rainy River D	11	92	2,919	1	2,919
Sudbury D	309	360	1,311	0	1,311
Thunder Bay D	508	1,963	9,102	92	9,194
Timiskaming D	73	157	4,242	0	4,242
Total	4,795	4,516	40,856	477	41,217
PROVINCIAL TOTAL	51,641	65,184	486,262	207,728	694,118

Capital Fund Expenditures and Transfers — **Table 9 (Cont.)**

	Environmental Services				
	Sewers	Water	Solid Waste	Total	Public Health
	$000	$000	$000	$000	$000
Metropolitan Toronto	58,375	10,997	50,425	119,797	3,174
Regions					
Durham R	5,330	4,652	309	10,292	248
Haldimand - Norfolk R	386	701	0	1,087	249
Halton R	5,043	3,149	683	8,875	67
Hamilton - Wentworth R	12,638	8,413	246	21,297	9
Niagara R	10,294	4,939	572	15,589	70
Ottawa - Carleton R	14,392	4,124	76	18,593	1,960
Peel R	25,021	11,496	448	36,965	6,593
Sudbury R	2,297	1,089	182	3,568	453
Waterloo R	5,752	4,227	356	10,335	775
York R	7,475	5,375	365	13,215	30
Muskoka D	2,765	1,116	57	3,938	2
Oxford Co	1,299	746	75	2,120	13
Total	92,692	50,027	3,369	145,874	10,469
Counties					
Brant Co	895	529	0	1,425	813
Bruce Co	1,008	520	275	1,648	649
Dufferin Co	1,191	219	23	1,433	25
Elgin Co	2,375	625	0	3,000	158
Essex Co	8,781	2,869	202	11,853	74
Frontenac Co	638	656	52	1,346	53
Grey Co	586	1,118	495	2,199	1,140
Haliburton Co	0	63	3	66	88
Hastings Co	822	1,268	11	2,101	156
Huron Co	681	1,438	50	2,169	67
Kent Co	1,921	528	5	2,453	46
Lambton Co	859	1,377	0	2,236	29
Lanark Co	927	738	43	1,709	7
Leeds & Grenville Co	902	447	0	1,350	79
Lennox and Addington Co	1,033	860	0	1,893	40
Middlesex Co	4,694	1,636	576	6,906	35
Northumberland Co	5,955	837	4	6,796	12
Perth Co	2,434	311	0	2,745	63
Peterborough Co	131	2,186	64	2,382	94
Prescott and Russell Co	2,577	2,714	0	5,291	5
Prince Edward Co	239	69	18	326	20
Renfrew Co	2,457	6,248	0	8,705	44
Simcoe Co	7,904	3,011	172	11,087	498
Stormont, Dundas & Glengarry Co	1,232	481	561	2,273	21
Victoria Co	175	13	56	244	8
Wellington Co	5,845	443	47	6,335	16
Total	56,262	31,204	2,657	89,971	4,240
Districts					
Algoma D	11,718	11,722	47	23,486	469
Cochrane D	2,866	838	1	3,705	88
Kenora D	6,252	1,037	38	7,327	430
Manitoulin D	50	44	39	132	3
Nipissing D	3,396	1,831	0	5,227	553
Parry Sound D	1,012	378	68	1,458	5
Rainy River D	1,189	1,149	19	2,357	376
Sudbury D	155	84	0	239	2
Thunder Bay D	2,239	2,760	152	5,151	182
Timiskaming D	1,625	316	41	1,983	7
Total	30,502	20,159	405	51,065	2,115
PROVINCIAL TOTAL	237,831	112,387	56,856	406,707	19,998

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

	Social Services	Recreational and Cultural Services	Planning and Development	Total Own Expenditures
	$000	$000	$000	$000
Metropolitan Toronto	6,845	31,808	6,558	422,267
Regions				
Durham R	1,696	9,042	956	43,325
Haldimand - Norfolk R	76	1,406	823	13,404
Halton R	171	3,981	224	32,640
Hamilton - Wentworth R	13	11,124	2,721	68,753
Niagara R	402	5,507	2,899	47,992
Ottawa - Carleton R	867	11,640	30,705	164,280
Peel R	1,292	10,936	70	104,817
Sudbury R	36	7,185	318	24,321
Waterloo R	128	5,854	958	38,493
York R	59	17,314	4,023	56,534
Muskoka D	2,293	400	115	16,879
Oxford Co	0	577	1,895	13,373
Total	7,033	84,966	45,707	624,811
Counties				
Brant Co	58	259	2,275	10,920
Bruce Co	99	1,329	476	10,437
Dufferin Co	9	167	352	4,449
Elgin Co	176	1,019	886	10,655
Essex Co	32	1,496	4,367	29,377
Frontenac Co	25	1,002	489	8,633
Grey Co	1,146	4,641	167	16,769
Haliburton Co	7	296	26	2,731
Hastings Co	245	838	1,001	9,414
Huron Co	130	861	1,133	10,005
Kent Co	91	892	2,632	16,409
Lambton Co	604	758	1,918	17,650
Lanark Co	226	545	159	5,232
Leeds & Grenville Co	19	616	557	8,823
Lennox and Addington Co	18	639	173	6,256
Middlesex Co	77	4,503	2,666	30,163
Northumberland Co	100	516	311	14,521
Perth Co	0	346	1,478	9,713
Peterborough Co	46	1,666	986	10,890
Prescott and Russell Co	7	1,030	1,639	12,367
Prince Edward Co	23	144	0	1,430
Renfrew Co	79	1,749	3,216	21,764
Simcoe Co	43	4,433	547	31,277
Stormont, Dundas & Glengarry Co	7	1,265	1,199	11,620
Victoria Co	9	1,013	141	6,377
Wellington Co	56	331	290	16,899
Total	3,332	32,354	29,084	334,781
Districts				
Algoma D	119	1,957	1,746	33,051
Cochrane D	2,000	1,045	260	12,261
Kenora D	484	1,896	450	15,013
Manitoulin D	43	247	0	2,511
Nipissing D	215	1,616	364	18,432
Parry Sound D	155	495	360	4,614
Rainy River D	1,096	307	1,334	8,492
Sudbury D	0	348	263	2,831
Thunder Bay D	398	3,629	1,809	22,834
Timiskaming D	54	1,116	638	8,351
Total	4,564	12,656	7,224	128,390
PROVINCIAL TOTAL	21,774	161,784	88,573	1,510,249

Capital Fund Expenditures and Transfers — **Table 9 (Cont.)**

	Transfers			
	Unconcolidated Local Boards	Individuals	Other Funds	Total
	$000	$000	$000	$000
Metropolitan Toronto	0	0	4,838	4,838
Regions				
Durham R	663	262	422	1,347
Haldimand - Norfolk R	179	567	185	931
Halton R	540	25	0	565
Hamilton - Wentworth R	0	264	2,830	3,094
Niagara R	0	653	2,298	2,951
Ottawa - Carleton R	2,649	635	3,767	7,051
Peel R	7,695	37	697	8,429
Sudbury R	0	0	1,002	1,002
Waterloo R	4,165	200	1,525	5,890
York R	5,800	27	1,012	6,839
Muskoka D	0	0	101	101
Oxford Co	0	689	131	820
Total	21,691	3,359	13,970	39,020
Counties				
Brant Co	0	54	1,988	2,042
Bruce Co	250	886	280	1,416
Dufferin Co	0	216	8	224
Elgin Co	0	932	386	1,318
Essex Co	0	1,208	1,580	2,788
Frontenac Co	0	34	0	34
Grey Co	0	405	52	457
Haliburton Co	0	0	4	4
Hastings Co	450	118	512	1,080
Huron Co	0	2,009	56	2,065
Kent Co	0	1,376	37	1,413
Lambton Co	0	2,346	118	2,464
Lanark Co	0	97	54	151
Leeds & Grenville Co	0	301	0	301
Lennox and Addington Co	0	74	0	74
Middlesex Co	0	1,844	714	2,558
Northumberland Co	0	262	763	1,025
Perth Co	0	1,928	92	2,020
Peterborough Co	500	76	684	1,260
Prescott and Russell Co	0	991	29	1,020
Prince Edward Co	0	23	5	28
Renfrew Co	0	44	46	90
Simcoe Co	0	483	2,192	2,675
Stormont, Dundas & Glengarry Co	0	1,612	95	1,707
Victoria Co	0	211	49	260
Wellington Co	0	976	569	1,545
Total	1,200	18,506	10,313	30,019
Districts				
Algoma D	12	121	1,622	1,755
Cochrane D	0	46	309	355
Kenora D	0	0	106	106
Manitoulin D	0	18	0	18
Nipissing D	0	65	27	92
Parry Sound D	0	12	78	90
Rainy River D	0	69	172	241
Sudbury D	0	34	12	46
Thunder Bay D	0	97	262	359
Timiskaming D	0	598	0	598
Total	12	1,060	2,588	3,660
PROVINCIAL TOTAL	22,903	22,925	31,709	77,537

Capital Fund Expenditures and Transfers **Table 9 (Concluded)**

	Total Applications	In-Year Balance
	$000	$000
Metropolitan Toronto	427,105	(6,990)
Regions		
Durham R	44,672	697
Haldimand - Norfolk R	14,335	1,251
Halton R	33,205	6,088
Hamilton - Wentworth R	71,847	(11,080)
Niagara R	50,943	7,163
Ottawa - Carleton R	171,331	(3,438)
Peel R	113,246	(15,158)
Sudbury R	25,323	10,678
Waterloo R	44,383	1,350
York R	63,373	(1,590)
Muskoka D	16,980	(1,404)
Oxford Co	14,193	966
Total	663,831	(4,477)
Counties		
Brant Co	12,962	183
Bruce Co	11,853	878
Dufferin Co	4,673	1,250
Elgin Co	11,973	(836)
Essex Co	32,165	4,865
Frontenac Co	8,667	1,914
Grey Co	17,226	(1,578)
Haliburton Co	2,735	1
Hastings Co	10,494	2,496
Huron Co	12,070	77
Kent Co	17,822	349
Lambton Co	20,114	(1,389)
Lanark Co	5,383	506
Leeds & Grenville Co	9,124	(157)
Lennox and Addington Co	6,330	(316)
Middlesex Co	32,721	940
Northumberland Co	15,546	1,484
Perth Co	11,733	(393)
Peterborough Co	12,150	1,746
Prescott and Russell Co	13,387	(825)
Prince Edward Co	1,458	132
Renfrew Co	21,854	(777)
Simcoe Co	33,952	(991)
Stormont, Dundas & Glengarry Co	13,327	(1,435)
Victoria Co	6,637	(309)
Wellington Co	18,444	790
Total	364,800	8,605
Districts		
Algoma D	34,806	(7,090)
Cochrane D	12,616	(1,454)
Kenora D	15,119	18
Manitoulin D	2,529	352
Nipissing D	18,524	283
Parry Sound D	4,704	(44)
Rainy River D	8,733	15
Sudbury D	2,877	585
Thunder Bay D	23,193	933
Timiskaming D	8,949	(403)
Total	132,050	(6,805)
PROVINCIAL TOTAL	1,587,786	(9,667)

	Revenue Fund Balance	Capital Fund Balance	Reserves and Reserve Funds		
			Reserves	Reserve Funds	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	95,804	38,748	178,136	147,760	325,896
Regions					
Durham R	10,676	(2,812)	14,986	55,446	70,432
Haldimand - Norfolk R	2,174	(903)	6,259	8,022	14,281
Halton R	2,389	7,620	20,355	31,202	51,557
Hamilton - Wentworth R	3,899	4,747	92,626	33,842	126,468
Niagara R	9,110	(326)	19,903	31,148	51,051
Ottawa - Carleton R	5,091	(2,921)	28,857	111,515	140,372
Peel R	9,069	12,573)	31,289	145,331	176,620
Sudbury R	2,474	(2,276)	8,896	19,483	28,379
Waterloo R	10,553	551	10,683	29,711	40,394
York R	12,259	(504)	18,114	52,280	70,394
Muskoka D	520	(4,465)	2,276	2,752	5,028
Oxford Co	3,219	(3,178)	6,656	4,642	11,298
Total	71,433	8,106	260,900	525,374	786,274
Counties					
Brant Co	2,591	(3,397)	4,259	15,151	19,410
Bruce Co	545	(446)	4,915	7,156	12,071
Dufferin Co	503	(150)	1,545	1,318	2,863
Elgin Co	2,136	(3,348)	3,852	2,107	5,959
Essex Co	4,132	(12,001)	11,041	20,404	31,445
Frontenac Co	3,689	(3,395)	4,124	11,602	15,726
Grey Co	1,219	(2,491)	7,724	5,969	13,693
Haliburton Co	214	1	1,264	1,983	3,247
Hastings Co	2,973	(1,027)	3,626	6,311	9,937
Huron Co	1,749	(984)	5,244	5,123	10,367
Kent Co	3,678	(3,655)	4,292	2,272	6,564
Lambton Co	2,339	(2,920)	9,652	7,641	17,293
Lanark Co	1,104	(361)	3,591	4,079	7,670
Leeds & Grenville Co	1,925	(322)	3,035	8,930	11,965
Lennox and Addington Co	1,471	(767)	1,210	2,252	3,462
Middlesex Co	5,883	(2,316)	9,345	18,535	27,880
Northumberland Co	1,147	(1,146)	4,119	4,173	8,292
Perth Co	2,543	(2,000)	3,754	3,573	7,327
Peterborough Co	2,343	(911)	6,593	5,450	12,043
Prescott and Russell Co	610	(2,556)	2,901	3,221	6,122
Prince Edward Co	560	(21)	872	663	1,535
Renfrew Co	1,854	(2,544)	6,545	5,098	11,643
Simcoe Co	6,992	(7,653)	18,392	17,915	36,307
Stormont, Dundas & Glengarry Co	842	(1,156)	4,380	5,078	9,458
Victoria Co	1,050	(912)	4,276	2,832	7,108
Wellington Co	1,744	(2,603)	8,900	6,565	15,465
Total	55,836	(59,081)	139,451	175,401	314,852
Districts					
Algoma D	1,440	(7,028)	11,874	10,497	22,371
Cochrane D	1,042	82	3,284	8,522	11,806
Kenora D	1,643	(479)	4,206	2,920	7,126
Manitoulin D	321	(49)	997	1,182	2,179
Nipissing D	2,089	(9,926)	1,593	3,592	5,185
Parry Sound D	1,637	(43)	3,209	3,162	6,371
Rainy River D	842	(1,218)	1,400	3,605	5,005
Sudbury D	69	452	1,399	2,058	3,457
Thunder Bay D	9,107	1,676	6,389	24,333	30,722
Timiskaming D	347	(718)	5,209	4,742	9,951
Total	18,537	(17,251)	39,560	64,613	104,173
PROVINCIAL TOTAL	241,610	(29,478)	618,047	913,148	1,531,195

Year-End Position

Table 10 (Concluded)

	Taxes Uncollected				
	Current Year	Previous Year	Prior Years	Total	Long-Term Debt Outstanding
	$000	$000	$000	$000	$000
Metropolitan Toronto	76,122	15,304	16,930	108,356	769,894
Regions					
Durham R	5,858	1,548	1,576	8,982	107,520
Haldimand - Norfolk R	2,711	860	912	4,483	22,962
Halton R	4,772	1,246	925	6,943	91,483
Hamilton - Wentworth R	13,296	7,230	749	21,275	144,897
Niagara R	13,579	3,838	2,524	19,941	162,740
Ottawa - Carleton R	9,560	2,460	3,279	15,299	328,694
Peel R	13,578	4,258	787	18,623	165,774
Sudbury R	4,755	1,572	1,470	7,797	76,629
Waterloo R	5,148	1,299	1,618	8,065	49,387
York R	11,218	2,725	2,290	16,233	61,451
Muskoka D	2,312	843	1,077	4,232	9,046
Oxford Co	2,411	804	917	4,132	28,976
Total	89,198	28,683	18,124	136,005	1,249,559
Counties					
Brant Co	2,979	1,145	622	4,746	20,236
Bruce Co	2,043	620	726	3,389	18,422
Dufferin Co	1,342	417	389	2,148	5,695
Elgin Co	1,983	724	588	3,295	17,914
Essex Co	13,557	6,402	5,847	25,806	141,146
Frontenac Co	3,239	1,159	1,124	5,522	32,806
Grey Co	2,765	972	946	4,683	11,451
Haliburton Co	662	265	366	1,293	683
Hastings Co	2,828	1,019	938	4,785	19,900
Huron Co	2,243	507	422	3,172	20,416
Kent Co	3,493	1,185	978	5,656	49,925
Lambton Co	3,669	1,117	1,024	5,810	52,407
Lanark Co	1,156	329	328	1,813	2,585
Leeds & Grenville Co	2,217	771	801	3,789	18,531
Lennox and Addington Co	1,057	339	313	1,709	5,607
Middlesex Co	7,520	2,102	1,496	11,118	76,232
Northumberland Co	2,048	622	591	3,261	14,022
Perth Co	1,191	445	266	1,902	15,651
Peterborough Co	3,274	880	671	4,825	24,882
Prescott and Russell Co	1,613	487	419	2,519	12,625
Prince Edward Co	512	188	214	914	2,923
Renfrew Co	2,045	759	736	3,540	14,649
Simcoe Co	8,862	3,096	3,481	15,439	46,568
Stormont, Dundas & Glengarry Co	3,355	1,111	1,470	5,936	46,369
Victoria Co	1,598	495	467	2,560	4,665
Wellington Co	3,710	1,236	1,216	6,162	42,769
Total	80,961	28,392	26,439	135,792	719,079
Districts					
Algoma D	2,801	763	591	4,155	41,775
Cochrane D	1,035	256	290	1,581	20,516
Kenora D	1,688	707	478	2,873	6,039
Manitoulin D	290	118	109	517	870
Nipissing D	2,517	921	1,034	4,472	29,370
Parry Sound D	1,066	402	471	1,939	2,601
Rainy River D	721	391	20	1,132	3,000
Sudbury D	316	127	107	550	3,599
Thunder Bay D	3,678	1,101	673	5,452	51,431
Timiskaming D	1,272	498	660	2,430	5,875
Total	15,384	5,284	4,433	25,101	165,076
PROVINCIAL TOTAL	261,665	77,663	65,926	405,254	2,903,608

Appendix B

Detailed Municipal Financial Data by Municipal Status

Table 1: 1982 Enumerated Population
Table 2: Households and Hectarage
Table 3: Assessment
Table 4: Property Taxation
Table 5: Revenue Fund Revenues
Table 6: Revenue Fund Expenditures by Function
Table 7: Revenue Fund Expenditures by Object
Table 8: Capital Fund Revenues
Table 9: Capital Fund Expenditures and Transfers
Table 10: Year-End Position

Note: Figures may vary slightly from those in the text due to rounding.

1982 Enumerated Population **Table 1**

	Number of Municipalities	Total Population	Age Distribution		
			0-19	20-65	66 +
			%	%	%
Metropolitan Toronto					
Upper Tier	1				
Cities	5	2,040,899	25.0	64.2	10.9
Boroughs	1	99,448	19.9	63.5	16.6
Total	7	2,140,347			
Regions					
Upper Tiers	12				
Cities	21	2,211,352	29.5	61.6	8.9
Towns	37	838,200	32.3	59.7	7.9
Villages	1	2,267	28.4	58.8	12.8
Townships	28	287,847	32.9	57.8	9.3
Total	99	3,339,666			
Counties					
Upper Tiers	26				
Cities	18	1,093,718	28.2	60.2	11.6
Separated Towns	4	23,151	26.8	56.9	16.3
Towns	68	351,940	29.5	55.5	15.0
Villages	110	124,565	29.4	54.2	16.3
Townships	327	951,921	32.6	57.7	9.7
Total	553	2,545,295			
Districts					
Cities	4	289,713	30.5	60.0	9.5
Towns	36	143,843	31.7	57.6	10.7
Villages	8	4,415	28.0	54.7	17.3
Townships	123	132,017	34.8	56.9	8.3
Dev. Area Boards	1	1,258	45.2	49.4	5.4
Imp. Districts	7	4,318	36.9	56.8	6.3
Total	179	575,564			
PROVINCIAL TOTAL	838	8,600,872	29.0	60.7	10.2

Households and Hectarage **Table 2**

	Households			Hectares	
	Total	% Permanent	Population to Household Ratio	Total	Population per Hectare
	000	%		000	
Metropolitan Toronto					
Cities	786	100.0	2.6	62	32.9
Boroughs	44	100.0	2.3	2	49.5
Total	830	100.0	2.6	64	33.4
Regions					
Cities	814	99.6	2.7	363	6.1
Towns	289	95.8	2.9	983	.9
Villages	1	100.0	2.0	negl.	13.0
Townships	116	81.9	2.5	1,129	.3
Total	1,220	97.0	2.7	2,475	1.3
Counties					
Cities	428	100.0	2.6	83	13.2
Separated Towns	9	100.0	2.6	3	7.7
Towns	140	96.4	2.5	53	6.6
Villages	50	96.0	2.5	32	3.9
Townships	423	74.9	2.3	8,099	.1
Total	1,050	89.2	2.4	8,270	.3
Districts					
Cities	105	99.0	2.8	386	.8
Towns	54	98.1	2.7	300	.5
Villages	2	100.0	2.0	5	.8
Townships	66	69.7	2.0	2,400	.1
Dev. Area Boards	negl.	100.0	3.3	57	negl.
Imp. Districts	2	100.0	2.0	204	negl.
Total	228	90.4	2.5	3,352	.2
PROVINCIAL TOTAL	3,328	94.9	2.6	14,161	.6

Assessment **Table 3**

	Equalized	Growth	Residential Portion	Equalized per Household
	$000	%	%	%
Metropolitan Toronto				
Cities	81,441,908	1.7	54.1	103,616
Boroughs	2,995,355	.1	72.8	68,076
Total	84,437,262	1.6	54.8	101,732
Regions				
Cities	61,038,003	2.3	65.3	74,985
Towns	29,232,404	4.4	73.7	101,150
Villages	128,752	3.5	99.9	128,752
Townships	10,380,703	1.5	86.3	89,489
Total	100,779,862	2.8	69.9	82,606
Counties				
Cities	25,445,170	.9	62.3	59,451
Separated Towns	481,303	.8	55.7	53,478
Towns	7,725,263	1.4	66.1	55,180
Villages	2,428,349	.8	73.8	48,567
Townships	33,245,202	1.3	85.1	78,594
Total	69,325,287	1.2	74.0	66,024
Districts				
Cities	7,431,801	3.8	55.3	70,779
Towns	2,907,595	3.6	54.4	53,844
Villages	84,804	1.0	76.4	42,402
Townships	3,534,606	2.0	70.4	53,555
Dev. Area Boards	11,200	3.3	72.2	29,083
Imp. Districts	114,363	4.1	65.3	57,181
Total	14,084,369	3.3	59.2	61,774
PROVINCIAL TOTAL	268,626,780	2.0	65.7	80,717

Property Taxation **Table 4**

	Residential and Farm	Commercial Industrial and Business	Special Charges	Sewer Surcharge on Direct Water Billings	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Cities	461,913	498,667	21,102	42,503	1,024,185
Boroughs	22,637	10,254	726	1,773	35,390
Total	484,550	508,921	21,828	44,276	1,059,575
Regions					
Cities	424,289	287,061	30,389	17,732	759,471
Towns	149,049	67,154	12,796	4,457	233,456
Villages	1,023	2	43	0	1,068
Townships	52,952	10,340	4,320	661	68,273
Total	627,313	364,557	47,548	22,850	1,062,268
Counties					
Cities	193,589	142,236	15,632	10,584	362,041
Separated Towns	3,123	2,919	361	489	6,892
Towns	51,150	33,222	7,143	8,869	100,384
Villages	12,990	5,968	3,427	3,948	26,333
Townships	116,596	26,767	14,075	2,244	159,682
Total	377,448	211,112	40,638	26,134	655,332
Districts					
Cities	41,567	39,939	3,356	4,031	88,893
Towns	17,829	19,138	2,335	2,196	41,498
Villages	411	148	112	54	725
Townships	13,497	9,686	1,839	1,178	26,200
Dev. Area Boards	66	30	2	0	98
Imp. Districts	594	480	31	0	1,105
Total	73,964	69,421	7,675	7,459	158,519
PROVINCIAL TOTAL	1,563,275	1,154,011	117,689	100,719	2,935,694

NOTE: **This table excludes sewer surcharges billed by upper-tier municipalities and, therefore, the total column may differ from that shown in Table 5.**

Revenue Fund Revenues **Table 5**

	Property Taxation	Ontario Grants		
		Unconditional	Conditional	Total
	$000	$000	$000	$000
Metropolitan Toronto				
Upper Tier	574,996	105,119	349,280	454,399
Cities	468,496	40,850	45,385	86,235
Boroughs	16,083	2,431	1,747	4,178
Total	1,059,575	148,400	396,412	544,812
Regions				
Upper Tiers	516,598	154,155	417,036	571,191
Cities	441,699	70,430	55,962	126,392
Towns	139,429	22,130	26,146	48,276
Villages	456	80	100	180
Townships	38,509	6,571	12,771	19,342
Total	1,136,691	253,366	512,015	765,381
Counties				
Upper Tiers	66,388	15,342	186,500	201,842
Cities	362,184	89,338	150,806	240,144
Separated Towns	6,892	2,221	2,085	4,306
Towns	86,453	29,801	12,481	42,282
Villages	21,962	8,804	5,264	14,068
Townships	111,752	33,242	64,676	97,918
Total	655,631	178,748	421,812	600,560
Districts				
Cities	88,893	56,723	67,149	123,872
Towns	41,498	29,145	36,751	65,896
Villages	725	571	314	885
Townships	26,200	18,189	18,742	36,931
Dev. Area Boards	98	565	38	603
Imp. Districts	1,105	761	535	1,296
Total	158,519	105,954	123,529	229,483
PROVINCIAL TOTAL	3,010,416	686,468	1,453,768	2,140,236

Revenue Fund Revenues

Table 5
(Cont.)

	Payments in Lieu of Taxes		
	Ontario	Other	Total
	$000	$000	$000
Metropolitan Toronto			
Upper Tier	7,492	0	7,492
Cities	46,552	34,935	81,487
Boroughs	983	78	1,061
Total	55,027	35,013	90,040
Regions			
Upper Tiers	8,827	0	8,827
Cities	19,986	81,742	101,728
Towns	4,313	2,574	6,887
Villages	0	473	473
Townships	452	458	910
Total	33,578	85,247	118,825
Counties			
Upper Tiers	1,614	0	1,614
Cities	13,215	11,498	24,713
Separated Towns	147	205	352
Towns	2,162	2,581	4,743
Villages	471	401	872
Townships	3,273	4,630	7,903
Total	20,882	19,315	40,197
Districts			
Cities	3,480	3,672	7,152
Towns	1,591	884	2,475
Villages	18	7	25
Townships	797	221	1,018
Dev. Area Boards	53	5	58
Imp. Districts	7	22	29
Total	5,946	4,811	10,757
PROVINCIAL TOTAL	115,433	144,386	259,819

Revenue Fund Revenues

Table 5 (Cont.)

	User Fees				
	Transit	Water	Homes for Aged	Other	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier	286,899	79,542	20,368	49,759	436,568
Cities	0	30,643	0	52,424	83,067
Boroughs	0	2,863	0	1,461	4,323
Total	286,899	113,048	20,368	103,644	523,958
Regions					
Upper Tiers	64,284	125,320	36,758	26,483	252,845
Cities	28,395	10,823	53	102,345	141,556
Towns	3,068	5,822	127	26,156	35,011
Villages	0	0	0	0	0
Townships	3	796	0	10,034	10,832
Total	95,750	142,761	36,938	165,018	440,244
Counties					
Upper Tiers	0	0	35,850	4,205	40,055
Cities	26,713	53,340	12,426	35,707	128,186
Separated Towns	0	1,380	0	1,000	2,381
Towns	247	19,924	9	14,927	35,107
Villages	5	5,417	0	7,109	12,534
Townships	233	7,564	0	38,456	46,247
Total	27,198	87,625	48,285	101,404	264,510
Districts					
Cities	6,288	12,766	8,062	10,472	37,588
Towns	53	5,951	5,926	7,010	18,941
Villages	0	55	2	291	347
Townships	0	1,782	1,454	4,462	7,694
Dev. Area Boards	0	48	0	76	125
Imp. Districts	0	18	0	96	114
Total	6,341	20,620	15,444	22,407	64,809
PROVINCIAL TOTAL	416,188	364,054	121,035	392,473	1,293,521

Revenue Fund Revenues

Table 5 (Concluded)

	Other Revenues	Total Revenues
	$000	$000
Metropolitan Toronto		
Upper Tier	101,486	1,574,941
Cities	111,860	831,145
Boroughs	2,053	27,698
Total	215,399	2,433,784
Regions		
Upper Tiers	40,107	1,389,568
Cities	97,990	909,365
Towns	32,817	262,420
Villages	201	1,310
Townships	9,073	78,666
Total	180,188	2,641,329
Counties		
Upper Tiers	9,072	318,971
Cities	52,161	807,388
Separated Towns	914	14,845
Towns	16,887	185,472
Villages	5,572	55,008
Townships	26,536	290,356
Total	111,142	1,672,040
Districts		
Cities	10,833	268,338
Towns	9,655	138,465
Villages	228	2,210
Townships	8,461	80,304
Dev. Area Boards	356	1,240
Imp. Districts	504	3,048
Total	30,037	493,605
PROVINCIAL TOTAL	536,766	7,240,758

Revenue Fund Expenditures by Function **Table 6**

	General Government	Protection to Persons and Property			
		Fire	Police	Other	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier	50,821	0	303,053	15,454	318,507
Cities	146,021	143,894	0	27,268	171,162
Boroughs	2,976	6,436	0	607	7,043
Total	199,818	150,330	303,053	43,329	496,712
Regions					
Upper Tiers	72,312	53	201,791	27,166	229,010
Cities	168,222	123,455	51,461	19,693	194,608
Towns	43,219	26,572	1,572	7,858	36,008
Villages	295	298	197	2	496
Townships	14,820	4,955	335	1,721	7,018
Total	298,868	155,333	255,356	56,440	467,140
Counties					
Upper Tiers	18,565	161	0	14,060	14,221
Cities	78,794	62,555	89,068	15,549	167,172
Separated Towns	1,928	789	1,779	48	2,616
Towns	23,858	8,213	24,422	3,337	36,117
Villages	10,082	2,154	1,072	870	4,096
Townships	50,609	14,933	3,962	7,605	27,176
Total	183,836	88,805	120,303	41,469	251,398
Districts					
Cities	18,845	18,355	25,590	7,162	51,107
Towns	13,806	5,432	8,134	1,179	14,745
Villages	623	109	1	25	135
Townships	14,217	2,802	1,911	670	5,384
Dev. Area Boards	198	64	0	9	73
Imp. Districts	808	117	0	26	143
Total	48,497	26,879	35,636	9,071	71,587
PROVINCIAL TOTAL	731,019	421,347	714,348	150,309	1,286,837

Revenue Fund Expenditures by Function | **Table 6 (Cont.)**

	Transportation Services			
	Roads	**Transit**	**Other**	**Total**
	$000	**$000**	**$000**	**$000**
Metropolitan Toronto				
Upper Tier	65,784	444,489	4,475	514,748
Cities	101,248	0	28,063	129,311
Boroughs	3,908	0	513	4,421
Total	170,940	444,489	33,051	648,480
Regions				
Upper Tiers	131,364	130,261	653	262,278
Cities	129,340	56,629	33,312	219,255
Towns	63,029	9,097	7,574	79,720
Villages	185	0	18	203
Townships	29,976	36	1,091	31,103
Total	353,894	196,023	42,648	592,559
Counties				
Upper Tiers	72,704	0	25	72,729
Cities	82,101	47,352	17,260	146,714
Separated Towns	2,360	0	302	2,742
Towns	27,277	825	4,712	32,827
Villages	9,871	101	1,495	11,487
Townships	115,087	674	3,466	119,246
Total	309,400	48,952	27,260	385,745
Districts				
Cities	33,609	16,846	5,208	55,663
Towns	19,562	545	3,868	23,975
Villages	449	0	49	499
Townships	23,965	21	1,459	25,443
Dev. Area Boards	278	0	197	475
Imp. Districts	584	0	274	857
Total	78,447	17,412	11,056	106,912
PROVINCIAL TOTAL	912,681	706,876	114,015	1,733,696

Revenue Fund Expenditures by Function **Table 6 (Cont.)**

	Environmental Services			
	Sewers	Water	Solid Waste	Total
	$000	$000	$000	$000
Metropolitan Toronto				
Upper Tier	74,234	68,023	42,391	184,648
Cities	45,847	33,821	46,442	126,110
Boroughs	1,705	1,212	2,051	4,968
Total	121,786	103,056	90,884	315,726
Regions				
Upper Tiers	154,289	147,789	25,836	327,914
Cities	36,277	11,964	28,595	76,905
Towns	7,266	7,166	11,878	26,177
Villages	101	0	41	142
Townships	1,124	894	2,904	4,920
Total	199,057	167,813	69,254	436,058
Counties				
Upper Tiers	0	0	321	321
Cities	70,187	54,294	20,056	144,537
Separated Towns	1,158	1,498	492	3,149
Towns	26,380	21,705	6,451	54,555
Villages	6,843	6,869	2,160	15,878
Townships	7,186	11,269	10,379	28,843
Total	111,754	95,635	39,859	247,283
Districts				
Cities	17,660	12,358	5,573	35,592
Towns	10,281	7,723	3,453	21,465
Villages	124	118	114	357
Townships	3,072	3,180	2,279	8,533
Dev. Area Boards	75	151	94	321
Imp. Districts	212	145	72	429
Total	31,424	23,675	11,585	66,697
PROVINCIAL TOTAL	464,021	390,179	211,582	1,065,764

Revenue Fund Expenditures by Function

Table 6 (Cont.)

	Health and Social Services				
	Public Health	General Assistance	Elderly Assistance	Assistance to Children	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier	34,368	184,259	76,386	103,820	398,833
Cities	46,435	0	566	4	47,005
Boroughs	1,472	0	0	10	1,482
Total	82,275	184,259	76,952	103,834	447,320
Regions					
Upper Tiers	77,501	198,440	94,631	94,501	465,132
Cities	5,558	1,364	3,063	2,778	12,780
Towns	2,019	157	919	12	3,108
Villages	0	0	0	0	0
Townships	453	28	6	56	543
Total	85,531	199,989	98,619	97,347	481,563
Counties					
Upper Tiers	33,824	53,936	80,957	27,555	196,272
Cities	20,090	77,802	33,264	28,176	159,333
Separated Towns	321	1,331	64	395	2,112
Towns	1,929	765	102	1,911	4,710
Villages	490	618	22	75	1,207
Townships	1,585	3,806	79	423	5,899
Total	58,239	138,258	114,488	58,535	369,533
Districts					
Cities	10,809	22,319	27,152	11,082	71,362
Towns	5,427	7,836	16,575	14,144	43,983
Villages	50	55	34	1	140
Townships	1,891	2,719	4,872	576	10,062
Dev. Area Boards	0	0	0	0	0
Imp. Districts	43	131	36	126	335
Total	18,220	33,060	48,669	25,929	125,882
PROVINCIAL TOTAL	244,265	555,566	338,728	285,645	1,424,298

Revenue Fund Expenditures by Function

Table 6
(Cont.)

	Recreation and Cultural Services		
	Parks and Recreation	Libraries	Total
	$000	$000	$000
Metropolitan Toronto			
Upper Tier	51,463	46,494	97,957
Cities	119,555	65,210	184,765
Boroughs	4,758	2,218	6,976
Total	175,776	113,922	289,698
Regions			
Upper Tiers	526	6,606	7,132
Cities	141,434	61,057	202,490
Towns	46,214	15,902	61,987
Villages	49	48	96
Townships	11,701	1,966	13,666
Total	199,924	85,579	285,371
Counties			
Upper Tiers	705	9,330	10,035
Cities	57,047	29,994	87,040
Separated Towns	1,425	433	1,857
Towns	23,088	4,129	27,254
Villages	9,908	998	10,907
Townships	21,602	2,702	24,317
Total	113,775	47,586	161,410
Districts			
Cities	21,915	6,869	28,783
Towns	12,518	2,600	15,119
Villages	463	67	530
Townships	11,192	1,613	12,800
Dev. Area Boards	147	10	157
Imp. Districts	492	94	586
Total	46,727	11,253	57,975
PROVINCIAL TOTAL	536,202	258,340	794,454

Revenue Fund Expenditures by Function **Table 6 (Concluded)**

	Planning and Development	Total Expenditures	In-Year Surplus (Deficit)
	$000	$000	$000
Metropolitan Toronto			
Upper Tier	5,128	1,570,642	4,299
Cities	25,469	829,842	1,303
Boroughs	314	28,180	(482)
Total	30,911	2,428,664	5,120
Regions			
Upper Tiers	29,428	1,393,204	(3,636)
Cities	33,815	907,986	1,379
Towns	9,721	260,167	2,253
Villages	14	1,246	64
Townships	5,928	78,037	629
Total	78,906	2,640,640	689
Counties			
Upper Tiers	5,367	317,510	1,461
Cities	20,142	803,732	3,656
Separated Towns	420	14,824	21
Towns	5,088	184,258	1,214
Villages	784	54,552	456
Townships	33,947	290,095	261
Total	65,748	1,664,971	7,069
Districts			
Cities	5,879	267,232	1,106
Towns	4,954	138,070	395
Villages	38	2,322	(112)
Townships	3,842	80,285	19
Dev. Area Boards	3	1,227	13
Imp. Districts	43	3,201	(153)
Total	14,759	492,337	1,268
PROVINCIAL TOTAL	190,324	7,226,612	14,146

Revenue Fund Expenditures by Object

Table 7

	Salaries, Wages and Benefits	Materials, Supplies, Services, etc.	External Transfers	Debt Charges
	$000	$000	$000	$000
Metropolitan Toronto				
Upper Tier	844,252	296,266	222,143	115,326
Cities	510,198	171,949	1,332	70,659
Boroughs	19,261	5,566	120	2,560
Total	1,373,711	473,781	223,595	188,545
Regions				
Upper Tiers	575,406	350,623	212,133	125,183
Cities	490,956	263,084	(2,344)	67,424
Towns	121,444	90,751	(248)	13,462
Villages	314	794	0	90
Townships	26,961	32,626	(182)	4,893
Total	1,215,081	737,878	209,359	211,052
Counties				
Upper Tiers	138,553	94,286	61,452	2,452
Cities	389,193	191,264	102,257	73,701
Separated Towns	6,334	4,592	1,473	487
Towns	76,095	66,239	(3,173)	17,563
Villages	16,380	28,186	(1,251)	3,051
Townships	83,238	123,875	7,165	34,899
Total	709,793	508,442	167,923	132,153
Districts				
Cities	138,820	55,427	33,326	19,769
Towns	61,271	39,584	14,871	5,880
Villages	573	1,174	35	52
Townships	29,973	31,613	4,975	2,372
Dev. Area Boards	444	754	0	3
Imp. Districts	1,114	1,159	189	19
Total	232,195	129,711	53,396	28,095
PROVINCIAL TOTAL	3,530,780	1,849,812	654,273	559,845

Revenue Fund Expenditures by Object

Table 7
(Concluded)

	Transfers To Other Funds	Total Expenditures	In-Year Surplus (Deficit)
	$000	$000	$000
Metropolitan Toronto			
Upper Tier	92,655	1,570,642	4,299
Cities	75,704	829,842	1,303
Boroughs	673	28,180	(482)
Total	169,032	2,428,664	5,120
Regions			
Upper Tiers	130,360	1,393,204	(3,636)
Cities	88,833	907,986	1,379
Towns	34,716	260,147	2,253
Villages	49	1,246	64
Townships	13,752	78,037	629
Total	267,710	2,640,620	689
Counties			
Upper Tiers	20,766	317,509	1,461
Cities	47,320	803,735	3,656
Separated Towns	1,939	14,824	21
Towns	27,504	184,258	1,214
Villages	8,114	54,552	456
Townships	40,778	290,100	261
Total	146,421	1,664,978	7,069
Districts			
Cities	19,890	267,232	1,106
Towns	16,435	138,070	395
Villages	490	2,322	(112)
Townships	11,377	80,285	19
Dev. Area Boards	26	1,227	13
Imp. Districts	720	3,201	(153)
Total	48,938	492,337	1,268
PROVINCIAL TOTAL	632,101	7,226,599	14,146

Capital Fund Revenues **Table 8**

	Transfers from Other Funds		
	Revenue Fund	Reserves and Reserve Funds	Total
	$000	$000	$000
Metropolitan Toronto			
Upper Tier	71,530	26,289	97,819
Cities	22,853	34,314	57,167
Boroughs	128	501	629
Total	94,511	61,104	155,615
Regions			
Upper Tiers	64,079	58,483	122,562
Cities	20,887	86,533	107,420
Towns	19,468	45,031	64,499
Villages	16	0	16
Townships	8,540	3,133	11,672
Total	112,990	193,180	306,169
Counties			
Upper Tiers	16,806	2,042	18,848
Cities	23,883	14,529	37,412
Separated Towns	1,359	22	1,381
Towns	20,168	3,536	23,709
Villages	5,333	1,282	6,619
Townships	25,447	4,214	29,666
Total	92,996	25,625	117,635
Districts			
Cities	10,334	5,714	16,047
Towns	12,574	1,327	13,902
Villages	224	37	261
Townships	7,273	1,625	8,950
Dev. Area Boards	26	0	26
Imp. Districts	422	19	441
Total	30,853	8,722	39,627
PROVINCIAL TOTAL	331,350	288,631	619,046

Capital Fund Revenues **Table 8 (Cont.)**

	Long-Term Borrowing			
	Own Purposes	Unconsolidated Local Boards	Individuals	Total
	$000	$000	$000	$000
Metropolitan Toronto				
Upper Tier	38,160	0	0	38,160
Cities	41,464	0	0	41,464
Boroughs	2,270	0	0	2,270
Total	81,894	0	0	81,894
Regions				
Upper Tiers	56,372	9,867	138	66,377
Cities	26,957	5,281	199	32,437
Towns	5,004	6,463	899	12,366
Villages	0	0	0	0
Townships	750	80	2,122	2,952
Total	89,083	21,691	3,358	114,132
Counties				
Upper Tiers	956	0	0	956
Cities	44,889	950	2	45,841
Separated Towns	97	0	0	97
Towns	10,641	0	10	10,651
Villages	1,348	0	59	1,407
Townships	3,093	250	18,434	21,777
Total	61,024	1,200	18,505	80,729
Districts				
Cities	7,182	0	18	7,200
Towns	347	12	0	359
Villages	0	0	28	28
Townships	1,315	0	1,012	2,327
Dev. Area Boards	0	0	0	0
Imp. Districts	308	0	0	308
Total	9,152	12	1,058	10,222
PROVINCIAL TOTAL	241,153	22,903	22,921	286,977

Capital Fund Revenues

Table 8
(Concluded)

	Ontario Grants	Other Sources	Total Revenues
	$000	$000	$000
Metropolitan Toronto			
Upper Tier	115,171	24,125	275,275
Cities	27,216	14,762	140,609
Boroughs	1,183	149	4,231
Total	143,570	39,036	420,115
Regions			
Upper Tiers	108,320	20,267	317,526
Cities	36,254	24,813	200,918
Towns	24,143	14,683	115,661
Villages	0	0	16
Townships	7,934	2,649	25,232
Total	176,651	62,412	659,353
Counties			
Upper Tiers	30,743	235	50,781
Cities	36,328	14,687	134,268
Separated Towns	868	119	2,465
Towns	23,560	7,219	65,168
Villages	6,853	2,364	17,302
Townships	40,628	11,365	103,420
Total	138,980	35,989	373,404
Districts			
Cities	21,029	10,075	54,352
Towns	16,262	3,128	33,680
Villages	199	92	581
Townships	20,973	2,704	35,079
Dev. Area Boards	0	80	106
Imp. Districts	901	608	1,446
Total	59,364	16,687	125,244
PROVINCIAL TOTAL	518,565	154,124	1,578,116

Capital Fund Expenditures and Transfers **Table 9**

	General Government	Protection to Persons and Property	Transportation Services		
			Roads	Transit	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier	409	21,456	30,155	143,802	173,957
Cities	8,078	2,611	45,536	0	45,536
Boroughs	327	55	1,655	0	1,655
Total	8,814	24,122	77,346	143,802	221,148
Regions					
Upper Tiers	10,138	8,321	94,712	58,636	153,348
Cities	8,398	12,682	76,375	1,857	78,235
Towns	5,039	2,654	37,236	692	38,141
Villages	16	0	0	0	0
Townships	967	1,302	11,619	0	11,618
Total	24,558	24,959	219,942	61,185	281,342
Counties					
Upper Tiers	1,340	237	43,377	0	43,377
Cities	3,646	4,532	41,114	2,122	43,235
Separated Towns	88	116	1,267	0	1,267
Towns	3,522	2,457	15,996	144	16,207
Villages	1,524	1,280	5,987	0	5,947
Townships	3,354	2,962	40,379	0	40,379
Total	13,474	11,584	148,120	2,266	150,412
Districts					
Cities	572	2,890	12,644	477	13,120
Towns	2,886	587	14,727	1	14,728
Villages	19	5	232	0	231
Townships	1,207	998	12,870	0	12,756
Dev. Area Boards	0	1	24	0	24
Imp. Districts	109	34	356	0	356
Total	4,793	4,515	40,853	478	41,215
PROVINCIAL TOTAL	51,639	65,180	486,261	207,731	694,117

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

	Environmental Services				
	Sewers	Water	Solid Waste	Total	Public Health
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier	22,044	6,159	47,895	76,098	2,822
Cities	35,611	4,838	2,530	42,979	347
Boroughs	720	0	0	720	6
Total	58,375	10,997	50,425	119,797	3,175
Regions					
Upper Tiers	53,182	42,347	1,611	97,140	9,895
Cities	26,320	3,556	705	30,365	300
Towns	11,638	3,749	1,047	16,434	127
Villages	0	0	0	0	0
Townships	1,554	375	7	1,936	146
Total	92,694	50,027	3,370	145,875	10,468
Counties					
Upper Tiers	0	0	151	151	1,227
Cities	24,671	14,260	1,340	40,273	1,886
Separated Towns	402	347	0	749	18
Towns	22,176	6,398	529	29,102	402
Villages	1,346	2,346	114	3,650	357
Townships	7,666	7,856	523	16,045	353
Total	56,261	31,207	2,657	89,970	4,243
Districts					
Cities	16,916	14,565	142	31,623	827
Towns	4,820	2,910	111	7,842	277
Villages	2	72	44	118	0
Townships	8,264	2,487	110	10,861	943
Dev. Area Boards	0	0	0	0	0
Imp. Districts	498	123	0	622	66
Total	30,500	20,157	407	51,066	2,113
PROVINCIAL TOTAL	237,830	112,388	56,859	406,708	19,999

Capital Fund Expenditures and Transfers

Table 9 (Cont.)

	Social Services	Recreational and Cultural Services	Planning and Development	Total Own Expenditures
	$000	$000	$000	$000
Metropolitan Toronto				
Upper Tier	6,845	10,365	21	291,973
Cities	0	21,019	6,512	127,082
Boroughs	0	424	25	3,212
Total	6,845	31,808	6,558	422,267
Regions				
Upper Tiers	6,798	2,858	17,235	305,734
Cities	82	41,534	19,101	190,661
Towns	151	37,119	5,906	105,569
Villages	0	0	0	16
Townships	2	3,454	3,465	22,834
Total	7,033	84,965	45,707	624,814
Counties				
Upper Tiers	2,598	737	109	49,777
Cities	361	15,121	12,571	121,626
Separated Towns	0	263	17	2,518
Towns	305	6,410	1,480	59,890
Villages	0	2,254	278	15,563
Townships	67	7,571	14,628	85,409
Total	3,331	32,356	29,083	334,783
Districts				
Cities	2,456	4,337	1,150	56,974
Towns	1,786	3,719	1,792	33,597
Villages	17	120	76	587
Townships	305	4,057	4,159	35,548
Dev. Area Boards	0	0	0	26
Imp. Districts	1	423	48	1,659
Total	4,565	12,656	7,225	128,391
PROVINCIAL TOTAL	21,774	161,785	88,573	1,510,255

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

	Transfers			
	Unconcolidated Local Boards	Individuals	Other Funds	Total
	$000	$000	$000	$000
Metropolitan Toronto				
Upper Tier	0	0	852	852
Cities	0	0	3,986	3,986
Boroughs	0	0	0	0
Total	0	0	4,838	4,838
Regions				
Upper Tiers	9,867	138	6,001	16,006
Cities	5,281	199	5,533	11,013
Towns	6,463	899	1,730	9,092
Villages	0	0	0	0
Townships	80	2,122	707	2,909
Total	21,691	3,358	13,971	39,020
Counties				
Upper Tiers	0	0	83	83
Cities	950	2	6,100	7,052
Separated Towns	0	0	0	0
Towns	0	10	2,559	2,569
Villages	0	59	807	866
Townships	250	18,434	763	19,447
Total	1,200	18,505	10,312	30,017
Districts				
Cities	0	18	521	539
Towns	12	0	1,514	1,526
Villages	0	28	0	28
Townships	0	1,012	473	1,485
Dev. Area Boards	0	0	80	80
Imp. Districts	0	0	0	0
Total	12	1,058	2,588	3,658
PROVINCIAL TOTAL	22,903	22,921	31,709	77,533

Capital Fund Expenditures and Transfers **Table 9 (Concluded)**

	Total Applications	In-Year Balance
	$000	$000
Metropolitan Toronto		
Upper Tier	292,825	(17,550)
Cities	131,068	9,541
Boroughs	3,212	1,019
Total	427,105	(6,990)
Regions		
Upper Tiers	321,740	(4,214)
Cities	201,674	(756)
Towns	114,661	1,000
Villages	16	0
Townships	25,743	(511)
Total	663,834	(4,481)
Counties		
Upper Tiers	49,860	921
Cities	128,678	5,590
Separated Towns	2,518	(53)
Towns	62,459	2,709
Villages	16,429	873
Townships	104,856	(1,436)
Total	364,800	8,604
Districts		
Cities	57,513	(3,161)
Towns	35,123	(1,443)
Villages	615	(34)
Townships	37,033	(1,954)
Dev. Area Boards	106	0
Imp. Districts	1,659	(213)
Total	132,049	(6,805)
PROVINCIAL TOTAL	1,587,788	(9,672)

Year-End Position

Table 10

	Revenue Fund Balance	Capital Fund Balance	Reserves and Reserve Funds		
			Reserves	Reserve Funds	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier	41,696	23,148	45,373	14,131	59,504
Cities	52,040	16,567	130,199	130,239	260,438
Boroughs	2,069	(967)	2,564	3,390	5,954
Total	95,805	38,748	178,136	147,760	325,896
Regions					
Upper Tiers	14,493	11,003	120,014	149,939	269,953
Cities	34,031	1,222	79,967	273,075	353,042
Towns	19,087	(1,665)	42,298	93,332	135,630
Villages	161	(17)	53	43	96
Townships	3,663	(2,436)	18,568	8,986	27,554
Total	71,435	8,107	260,900	525,375	786,275
Counties					
Upper Tiers	6,877	(192)	16,633	3,400	20,033
Cities	16,252	(29,019)	38,683	76,200	114,883
Separated Towns	767	(406)	1,509	1,187	2,696
Towns	9,912	(7,666)	19,152	27,784	46,936
Villages	4,506	(1,313)	9,061	13,068	22,129
Townships	17,523	(20,486)	54,413	53,760	108,173
Total	55,837	(59,082)	139,451	175,399	314,850
Districts					
Cities	11,988	(9,691)	12,016	35,112	47,128
Towns	4,160	(5,180)	13,775	13,251	27,026
Villages	95	(71)	601	562	1,163
Townships	2,322	(2,113)	12,431	14,984	27,415
Dev. Area Boards	(81)	0	31	107	138
Imp. Districts	52	(194)	705	596	1,301
Total	18,536	(17,249)	39,559	64,612	104,171
PROVINCIAL TOTAL	241,613	(29,476)	618,046	913,146	1,531,192

Year-End Position

Table 10 (Concluded)

	Taxes Uncollected				
	Current Year	Previous Year	Prior Years	Total	Long-Term Debt Outstanding
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier	0	0	0	0	524,955
Cities	74,245	15,020	16,518	105,783	236,506
Boroughs	1,877	283	412	2,572	8,433
Total	76,122	15,303	16,930	108,355	769,894
Regions					
Upper Tiers	0	0	0	0	728,685
Cities	51,669	17,750	7,871	77,290	384,558
Towns	26,012	7,302	6,470	39,784	111,108
Villages	15	0	1	16	302
Townships	11,503	3,633	3,780	18,916	24,905
Total	89,199	28,685	18,122	136,006	1,249,558
Counties					
Upper Tiers	0	0	0	0	7,876
Cities	31,310	12,179	10,424	53,913	408,766
Separated Towns	690	277	228	1,195	2,207
Towns	10,750	3,801	3,571	18,122	103,179
Villages	3,415	1,120	1,223	5,758	16,885
Townships	34,798	11,016	10,992	56,806	180,165
Total	80,963	28,393	26,438	135,794	719,078
Districts					
Cities	6,638	1,881	1,434	9,953	118,653
Towns	4,299	1,806	1,375	7,480	32,693
Villages	116	34	43	193	406
Townships	4,163	1,505	1,535	7,203	12,865
Dev. Area Boards	18	19	0	37	70
Imp. Districts	150	39	45	234	389
Total	15,384	5,284	4,432	25,100	165,076
PROVINCIAL TOTAL	261,668	77,665	65,922	405,255	2,903,606

Appendix C

Detailed Municipal Financial Data by Population Ranges

Table 1: 1982 Enumerated Population
Table 2: Households and Hectarage
Table 3: Assessment
Table 4: Property Taxation
Table 5: Revenue Fund Revenues
Table 6: Revenue Fund Expenditures by Function
Table 7: Revenue Fund Expenditures by Object
Table 8: Capital Fund Revenues
Table 9: Capital Fund Expenditures and Transfers
Table 10: Year-End Position

Note: Figures may vary slightly from those in the text due to rounding.

1982 Enumerated Population **Table 1**

		Number of Municipalities	Total Population	Age Distribution		
				0-19	20-65	66 +
				%	%	%
Metropolitan Toronto						
Upper Tier		1				
Cities		5	2,040,899	25.0	64.2	10.9
Boroughs		1	99,448	19.9	63.5	16.6
Total		7	2,140,347			
Regions						
Upper tiers		12				
Cities	100,000 or greater	8	1,588,165	29.0	61.9	9.1
	50 to 100,000	6	458,194	31.2	61.2	7.6
	less than 50,000	7	164,993	29.7	59.9	10.4
Towns	25,000 or greater	13	527,985	32.7	60.7	6.6
	10 to 25,000	18	265,269	31.9	58.1	10.0
	5,000 to 10,000	5	41,168	31.2	57.7	11.0
	less than 5,000	1	3,778	35.0	58.3	6.7
Villages		1	2,267	28.4	58.8	12.8
Townships	10,000 or greater	11	164,646	32.6	58.4	9.0
	5,000 to 10,000	13	109,683	34.1	56.9	9.0
	2,500 to 5,000	2	9,573	28.1	58.2	13.6
	less than 2,500	2	3,945	25.8	58.5	15.8
Total		99	3,339,666			
Counties						
Upper tiers		26				
Cities	100,000 or greater	2	458,895	28.0	61.1	10.8
	50 to 100,000	5	323,028	27.7	60.6	11.6
	less than 50,000	11	311,795	29.0	58.3	12.7
Separated towns		4	23,151	26.8	56.9	16.3
Towns	10,000 or greater	8	98,506	29.7	56.3	14.1
	5,000 to 10,000	19	126,376	30.3	56.3	13.4
	2,500 to 5,000	27	100,394	28.6	54.8	16.6
	less than 2,500	14	26,664	27.9	52.1	20.0
Villages	2,500 or greater	4	13,639	35.2	57.7	7.1
	less than 2,500	106	110,926	28.7	53.8	17.5
Townships	10,000 or greater	8	126,986	33.7	59.3	6.9
	5,000 to 10,000	34	224,355	31.8	58.9	9.3
	2,500 to 5,000	93	330,344	32.9	57.2	9.9
	less than 2,500	192	270,236	32.4	56.5	11.1
Total		553	2,545,295			
Districts						
Cities	100,000 or greater	1	111,498	28.3	60.9	10.9
	50 to 100,000	2	133,469	31.7	59.9	8.5
	less than 50,000	1	44,746	32.7	58.2	9.1
Towns	10,000 or greater	3	42,259	33.5	59.1	7.4
	5,000 to 10,000	9	59,393	30.0	57.8	12.2
	2,500 to 5,000	6	21,567	32.8	57.3	9.9
	less than 2,500	18	20,624	31.3	54.8	13.9
Villages		8	4,415	28.0	54.7	17.3
Townships	2,500 or greater	10	33,528	34.4	58.7	6.9
	less than 2,500	113	98,489	34.9	56.3	8.8
Dev. Area Boards		1	1,258	45.2	49.4	5.4
Imp. Districts		7	4,318	36.9	56.8	6.3
Total		179	575,564			
PROVINCIAL TOTAL		838	8,600,872	29.0	60.7	10.2

Households and Hectarage **Table 2**

		Households			Hectares	
		Total	Per Cent Permanent	Population to Household Ratio	Total	Population per Hectare
		000	%		000	
Metropolitan Toronto						
Cities		786	100.0	2.6	62	32.9
Boroughs		44	100.0	2.3	2	49.5
Total		830	100.0	2.6	64	33.4
Regions						
Cities	100,000 or greater	591	100.0	2.7	136	11.7
	50 to 100,000	159	100.0	2.9	117	3.9
	less than 50,000	63	96.8	2.6	110	1.5
Towns	25,000 or greater	170	100.0	3.1	320	1.7
	10 to 25,000	97	93.8	2.7	429	.6
	5,000 to 10,000	21	71.4	2.0	216	.2
	less than 5,000	1	100.0	4.0	19	.2
Villages		1	100.0	2.0	negl.	13.0
Townships	10,000 or greater	61	90.2	2.7	468	.4
	5,000 to 10,000	37	94.6	3.0	440	.3
	2,500 to 5,000	10	40.0	1.0	100	.1
	less than 2,500	8	25.0	.5	121	.0
Total		1,220	97.2	2.7	2,476	1.3
Counties						
Cities	100,000 or greater	183	100.0	2.5	28	16.4
	50 to 100,000	124	100.0	2.6	25	12.9
	less than 50,000	120	100.0	2.6	30	10.4
Separated towns		9	100.0	2.6	3	7.7
Towns	10,000 or greater	38	97.4	2.6	11	9.0
	5,000 to 10,000	48	100.0	2.6	15	8.4
	2,500 to 5,000	43	93.0	2.3	24	4.2
	less than 2,500	11	100.0	2.5	4	6.8
Villages	2,500 or greater	4	100.0	3.5	1	14.0
	less than 2,500	46	95.7	2.4	31	3.6
Townships	10,000 or greater	42	92.9	3.0	180	.7
	5,000 to 10,000	85	84.7	2.6	907	.2
	2,500 to 5,000	138	80.4	2.4	2,366	.1
	less than 2,500	158	60.8	1.7	4,645	.1
Total		1,050	89.4	2.4	8,270	.3
Districts						
Cities	100,000 or greater	41	100.0	2.7	32	3.5
	50 to 100,000	47	100.0	2.8	53	2.5
	less than 50,000	16	100.0	2.8	300	.2
Towns	10,000 or greater	15	100.0	2.8	121	.3
	5,000 to 10,000	22	100.0	2.7	82	.7
	2,500 to 5,000	8	100.0	2.8	12	1.8
	less than 2,500	8	100.0	2.6	84	.3
Villages		2	100.0	2.0	5	.8
Townships	2,500 or greater	12	100.0	2.8	309	.1
	less than 2,500	54	64.8	1.8	2,091	negl.
Dev. Area Boards		negl.	100.0	3.3	57	negl.
Imp. Districts		2	100.0	2.0	204	negl.
Total		228	91.6	2.5	3,350	.2
PROVINCIAL TOTAL		3,328	95.1	2.6	14,161	.6

Assessment **Table 3**

		Equalized	Growth	Residential Portion	Equalized per Household
		$000	%	%	$
Metropolitan Toronto					
Cities		81,441,908	1.7	54.1	103,616
Boroughs		2,995,355	.1	72.8	68,076
Total		84,437,262	1.6	54.8	101,732
Regions					
Cities	100,000 or greater	45,871,089	2.4	65.1	77,616
	50 to 100,000	11,166,312	1.6	67.1	70,228
	less than 50,000	4,000,602	3.2	62.4	63,502
Towns	25,000 or greater	20,796,577	5.6	73.2	122,333
	10 to 25,000	7,025,620	2.3	77.3	72,429
	5,000 to 10,000	1,352,641	.0	63.1	64,411
	less than 5,000	57,566	.3	63.9	43,348
Villages		128,752	3.5	99.9	128,752
Townships	10,000 or greater	5,582,668	1.9	86.3	91,519
	5,000 to 10,000	3,561,876	1.2	84.4	96,267
	2,500 to 5,000	775,514	.6	90.2	77,551
	less than 2,500	460,644	1.5	94.4	57,581
Total		100,779,862	2.8	69.9	82,606
Counties					
Cities	100,000 or greater	11,348,896	1.1	63.5	62,016
	50 to 100,000	7,222,969	.7	63.9	58,250
	less than 50,000	6,873,305	.9	58.7	57,278
Separated towns		481,303	.8	55.7	53,478
Towns	10,000 or greater	2,305,792	1.8	59.0	60,679
	5,000 to 10,000	2,748,941	1.4	65.6	57,270
	2,500 to 5,000	2,180,133	1.0	72.6	50,701
	less than 2,500	490,398	1.8	73.4	44,582
Villages	2,500 or greater	257,863	1.0	85.0	64,466
	less than 2,500	2,170,485	.8	72.5	47,184
Townships	10,000 or greater	3,351,953	3.6	70.9	79,808
	5,000 to 10,000	7,681,526	.5	80.6	90,371
	2,500 to 5,000	11,169,069	1.5	86.4	80,935
	less than 2,500	11,042,654	1.0	91.3	69,890
Total		69,325,287	1.2	74.0	66,024
Districts					
Cities	100,000 or greater	3,258,158	4.0	51.1	79,467
	50 to 100,000	3,154,802	4.3	60.3	67,123
	less than 50,000	1,018,841	1.9	53.6	63,678
Towns	10,000 or greater	885,452	5.3	51.8	59,030
	5,000 to 10,000	1,338,134	3.1	48.8	60,824
	2,500 to 5,000	317,156	2.6	70.5	39,644
	less than 2,500	366,852	2.5	67.4	45,857
Villages		84,804	1.0	76.4	42,402
Townships	2,500 or greater	756,478	2.5	57.4	63,040
	less than 2,500	2,778,128	1.9	73.9	51,447
Dev. Area Boards		11,200	3.3	72.2	29,083
Imp. Districts		114,363	4.1	65.3	57,181
Total		14,084,369	3.3	59.2	61,774
PROVINCIAL TOTAL		268,626,780	2.0	65.7	80,717

Property Taxation **Table 4**

		Residential and Farm	Commercial Industrial and Business	Special Charges	Sewer Surcharge on Direct Water Billings	Total
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Cities		461,913	498,667	21,102	42,503	1,024,185
Boroughs		22,637	10,254	726	1,773	35,390
Total		484,550	508,921	21,828	44,276	1,059,575
Regions						
Cities	100,000 or greater	305,313	209,665	21,308	9,086	545,372
	50 to 100,000	88,168	53,907	6,795	8,130	157,000
	less than 50,000	30,806	23,490	2,287	517	57,100
Towns	25,000 or greater	95,708	42,415	7,912	3,233	149,268
	10 to 25,000	45,659	17,897	4,196	1,224	68,976
	5,000 to 10,000	7,179	6,623	663	0	14.465
	less than 5,000	505	219	25	0	749
Villages		1,023	2	43	0	1,068
Townships	10,000 or greater	30,168	6,029	2,537	586	39,320
	5,000 to 10,000	17,323	3,604	1,591	15	22,533
	2,500 to 5,000	3,597	573	146	60	4,376
	less than 2,500	1,865	134	44	0	2,043
Total		627,314	364,558	47,547	22,851	1,062,270
Counties						
Cities	100,000 or greater	87,909	61,942	5,916	0	155,767
	50 to 100,000	55,928	37,820	4,467	3,873	102,088
	less than 50,000	49,752	42,474	5,249	6,711	104,186
Separated towns		3,123	2,919	361	489	6,892
Towns	10,000 or greater	15,617	13,171	1,802	1,784	32,374
	5,000 to 10,000	17,740	12,040	2,556	2,486	34,822
	2,500 to 5,000	14,353	6,548	1,991	3,571	26,463
	less than 2,500	3,440	1,461	795	1,027	6,723
Villages	2,500 or greater	1,230	275	454	372	2,331
	less than 2,500	11,760	5,692	2,973	3,576	24,001
Townships	10,000 or greater	13,315	6,988	2,102	1,368	23,773
	5,000 to 10,000	23,978	7,053	4,188	394	35,613
	2,500 to 5,000	39,986	7,777	4,719	374	52,856
	less than 2,500	39,316	4,949	3,066	108	47,439
Total		377,447	211,109	40,639	26,133	655,328
Districts						
Cities	100,000 or greater	17,313	19,542	954	0	37,809
	50 to 100,000	18,917	14,968	2,020	4,031	39,936
	less than 50,000	5,336	5,428	383	0	11,147
Towns	10,000 or greater	6,125	6,153	489	206	12,973
	5,000 to 10,000	7,647	10,675	1,189	891	20,402
	2,500 to 5,000	2,231	1,098	286	510	4,125
	less than 2,500	1,827	1,213	370	588	3,998
Villages		411	148	112	54	725
Townships	2,500 or greater	3,113	3,164	322	356	6,955
	less than 2,500	10,384	6,522	1,516	822	19,244
Dev. Area Boards		66	30	2	0	98
Imp. Districts		594	480	31	0	1,105
Total		73,964	69,421	7,674	7,458	158,517
PROVINCIAL TOTAL		1,563,275	1,154,009	117,688	100,718	2,935,690

NOTE: **This table excludes sewer surcharges billed by upper-tier municipalities and, therefore, the total column may differ from that shown in Table 5.**

Revenue Fund Revenues | **Table 5**

			Ontario Grants		
		Property Taxation	Unconditional	Conditional	Total
		$000	$000	$000	$000
Metropolitan Toronto					
Upper tier		574,996	105,119	349,280	454,399
Cities		468,496	40,850	45,385	86,235
Boroughs		16,083	2,431	1,747	4,178
Total		1,059,575	14,400	396,412	544,812
Regions					
Upper tiers		516,598	154,155	417,036	571,191
Cities	100,000 or greater	317,005	42,961	37,463	80,424
	50 to 100,000	90,471	20,355	13,342	33,697
	less than 50,000	34,222	7,114	5,158	12,272
Towns	25,000 or greater	91,536	9,049	13,904	22,953
	10 to 25,000	39,249	9,906	9,526	19,432
	5,000 to 10,000	8,300	2,835	2,606	5,441
	less than 5,000	344	340	110	450
Villages		456	80	100	180
Townships	10,000 or greater	21,750	3,239	6,499	9,738
	5,000 to 10,000	12,694	2,986	5,045	8,031
	2,500 to 5,000	2,720	220	820	1,040
	less than 2,500	1,346	126	406	532
Total		1,136,691	253,366	512,015	765,381
Counties					
Upper tiers		66,388	15,342	186,500	201,842
Cities	100,000 or greater	155,768	33,406	74,696	108,102
	50 to 100,000	102,158	25,768	45,078	70,846
	less than 50,000	104,258	30,165	31,032	61,197
Separated towns		6,892	2,221	2,085	4,306
Towns	10,000 or greater	28,681	7,372	2,820	10,192
	5,000 to 10,000	29,365	10,766	4,468	15,234
	2,500 to 5,000	22,629	9,010	3,904	12,914
	less than 2,500	5,777	2,653	1,289	3,942
Villages	2,500 or greater	1,953	776	339	1,115
	less than 2,500	20,009	8,028	4,925	12,953
Townships	10,000 or greater	18,167	4,474	3,103	7,577
	5,000 to 10,000	24,152	6,720	9,742	16,462
	2,500 to 5,000	36,059	11,390	21,206	32,596
	less than 2,500	33,374	10,658	30,625	41,283
Total		655,630	178,749	421,812	600,561
Districts					
Cities	100,000 or greater	37,810	23,568	24,127	47,695
	50 to 100,000	39,936	24,709	32,783	57,492
	less than 50,000	11,147	8,447	10,238	18,685
Towns	10,000 or greater	12,974	9,294	11,693	20,987
	5,000 to 10,000	20,401	12,037	17,350	29,387
	2,500 to 5,000	4,125	4,452	3,398	7,850
	less than 2,500	3,998	3,362	4,310	7,672
Villages		725	571	314	885
Townships	2,500 or greater	6,955	5,121	4,612	9,733
	less than 2,500	19,244	13,068	14,129	27,197
Dev. Area Boards		98	565	38	603
Imp. Districts		1,105	761	535	1,296
Total		158,518	105,955	123,527	229,482
PROVINCIAL TOTAL		3,010,414	686,470	1,453,766	2,140,236

Revenue Fund Revenues

Table 5 (Cont.)

		Payments in Lieu of Taxes		
		Ontario	Other	Total
		$000	$000	$000
Metropolitan Toronto				
Upper tier		7,492	0	7,492
Cities		46,552	34,935	81,487
Boroughs		983	78	1,061
Total		55,027	35,013	90,040
Regions				
Upper tiers		8,827	0	8,827
Cities	100,000 or greater	13,756	71,038	84,794
	50 to 100,000	5,014	8,213	13,227
	less than 50,000	1,216	2,490	3,706
Towns	25,000 or greater	3,122	1,194	4,316
	10 to 25,000	1,040	1,151	2,191
	5,000 to 10,000	147	216	363
	less than 5,000	3	13	16
Villages		0	473	473
Townships	10,000 or greater	312	287	599
	5,000 to 10,000	119	151	270
	2,500 to 5,000	16	5	21
	less than 2,500	5	15	20
Total		33,577	85,246	118,823
Counties				
Upper tiers		1,614	0	1,614
Cities	100,000 or greater	6,000	4,164	10,164
	50 to 100,000	3,990	3,393	7,383
	less than 50,000	3,225	3,941	7,166
Separated towns		147	205	352
Towns	10,000 or greater	705	903	1,608
	5,000 to 10,000	661	444	1,105
	2,500 to 5,000	621	1,159	1,780
	less than 2,500	176	75	251
Villages	2,500 or greater	6	97	103
	less than 2,500	465	304	769
Townships	10,000 or greater	420	1,377	1,797
	5,000 to 10,000	611	1,653	2,264
	2,500 to 5,000	960	1,089	2,049
	less than 2,500	1,282	512	1,794
Total		20,883	19,316	40,199
Districts				
Cities	100,000 or greater	1,764	1,643	3,407
	50 to 100,000	1,239	1,904	3,143
	less than 50,000	476	125	601
Towns	10,000 or greater	437	186	623
	5,000 to 10,000	632	270	902
	2,500 to 5,000	338	398	736
	less than 2,500	183	30	213
Villages		18	7	25
Townships	2,500 or greater	247	74	321
	less than 2,500	550	148	698
Dev. Area Boards		53	5	58
Imp. Districts		7	22	29
Total		5,944	4,812	10,756
PROVINCIAL TOTAL		115,431	144,387	259,818

Revenue Fund Revenues

Table 5 (Cont.)

		User Fees				
		Transit	Water	Homes for Aged	Other	Total
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Upper tier		286,899	79,542	20,368	49,759	436,568
Cities		0	30,643	0	52,424	83,067
Boroughs		0	2,863	0	1,461	4,323
Total		286,899	113,048	20,368	103,644	523,958
Regions						
Upper tiers		64,284	125,320	36,758	26,483	252,845
Cities	100,000 or greater	22,944	5,560	53	89,025	117,581
	50 to 100,000	4,915	3,419	0	9,995	18,268
	less than 50,000	537	1,844	0	3,325	5,706
Towns	25,000 or greater	3,010	3,819	114	18,087	25,030
	10 to 25,000	58	2,004	13	6,711	8,791
	5,000 to 10,000	0	0	0	1,177	1,009
	less than 5,000	0	0	0	180	181
Villages		0	0	0	0	0
Townships	10,000 or greater	0	712	0	4,809	5,522
	5,000 to 10,000	3	55	0	4,325	4,382
	2,500 to 5,000	0	29	0	735	764
	less than 2,500	0	0	0	164	163
Total		95,751	142,762	36,938	165,016	440,242
Counties						
Upper tiers		0	0	35,850	4,205	40,055
Cities	100,000 or greater	16,238	19,387	4,398	14,539	54,562
	50 to 100,000	6,994	16,096	6,461	11,357	40,908
	less than 50,000	3,481	17,857	1,567	9,811	32,716
Separated towns		0	1,380	0	1,000	2,381
Towns	10,000 or greater	247	5,459	0	4,077	9,784
	5,000 to 10,000	0	6,712	0	4,969	11,680
	2,500 to 5,000	0	6,386	8	3,990	10,385
	less than 2,500	0	1,367	1	1,891	3,257
Villages	2,500 or greater	0	251	0	549	802
	less than 2,500	5	5,167	0	6,562	11,732
Townships	10,000 or greater	233	3,206	0	2,994	6,435
	5,000 to 10,000	0	2,156	0	6,513	8,668
	2,500 to 5,000	0	1,896	0	13,287	15,176
	less than 2,500	0	306	0	15,662	15,968
Total		27,198	87,626	48,285	101,406	264,509
Districts						
Cities	100,000 or greater	2,639	5,481	3,647	4,637	16,404
	50 to 100,000	2,753	5,824	3,616	4,486	16,679
	less than 50,000	896	1,461	799	1,350	4,506
Towns	10,000 or greater	23	1,353	1,794	1,996	5,166
	5,000 to 10,000	30	2,924	3,621	3,537	10,111
	2,500 to 5,000	0	941	31	791	1,763
	less than 2,500	0	733	481	686	1,900
Villages		0	55	2	291	347
Townships	2,500 or greater	0	515	1,451	901	2,868
	less than 2,500	0	1,267	3	3,560	4,826
Dev. Area Boards		0	48	0	76	125
Imp. Districts		0	18	0	96	114
Total		6,341	20,620	15,445	22,407	64,809
PROVINCIAL TOTAL		416,189	364,056	121,036	392,473	1,293,518

Revenue Fund Revenues

Table 5
(Concluded)

		Other Revenues	Total Revenues
		$000	$000
Metropolitan Toronto			
Upper tier		101,486	1,574,941
Cities		111,860	831,145
Boroughs		2,053	27,698
Total		215,399	2,433,784
Regions			
Upper tiers		40,107	1,389,568
Cities	100,000 or greater	68,187	667,991
	50 to 100,000	23,123	178,786
	less than 50,000	6,680	62,586
Towns	25,000 or greater	23,219	167,054
	10 to 25,000	8,129	77,792
	5,000 to 10,000	1,389	16,502
	less than 5,000	80	1,071
Villages		201	1,310
Townships	10,000 or greater	5,417	43,026
	5,000 to 10,000	3,022	28,399
	2,500 to 5,000	408	4,953
	less than 2,500	225	2,286
Total		180,187	2,641,324
Counties			
Upper tiers		9,072	318,971
Cities	100,000 or greater	18,989	347,585
	50 to 100,000	16,549	237,844
	less than 50,000	16,623	221,960
Separated towns		914	14,845
Towns	10,000 or greater	4,180	54,445
	5,000 to 10,000	7,176	64,560
	2,500 to 5,000	4,457	52,165
	less than 2,500	1,073	14,300
Villages	2,500 or greater	745	4,718
	less than 2,500	4,827	50,290
Townships	10,000 or greater	4,223	38,199
	5,000 to 10,000	6,006	57,552
	2,500 to 5,000	8,435	94,315
	less than 2,500	7,873	100,292
Total		111,142	1,672,041
Districts			
Cities	100,000 or greater	4,335	109,651
	50 to 100,000	4,450	121,700
	less than 50,000	2,047	36,986
Towns	10,000 or greater	1,191	40,941
	5,000 to 10,000	5,564	66,365
	2,500 to 5,000	1,233	15,707
	less than 2,500	1,666	15,449
Villages		228	2,210
Townships	2,500 or greater	2,809	22,686
	less than 2,500	5,653	57,618
Dev. Area Boards		356	1,240
Imp. Districts		504	3,048
Total		30,036	493,601
PROVINCIAL TOTAL		536,764	7,240,750

Revenue Fund Expenditures by Function Table 6

		General Government	Protection to Persons and Property			
			Fire	Police	Other	Total
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Upper tier		50,821	0	303,053	15,454	318,507
Cities		146,021	143,894	0	27,268	171,162
Boroughs		2,976	6,436	0	607	7,043
Total		199,818	150,330	303,053	43,329	496,712
Regions						
Upper tiers		72,312	53	201,791	27,166	229,010
Cities	100,000 or greater	132,433	90,185	35,853	16,226	142,264
	50 to 100,000	25,865	25,149	11,714	2,377	39,240
	less than 50,000	9,924	8,121	3,894	1,090	13,105
Towns	25,000 or greater	27,130	19,940	0	5,898	25,839
	10 to 25,000	12,738	5,597	962	1,740	8,305
	5,000 to 10,000	3,182	966	610	217	1,793
	less than 5,000	170	68	0	4	71
Villages		295	298	197	2	496
Townships	10,000 or greater	8,024	2,917	0	1,049	3,967
	5,000 to 10,000	5,503	1,621	335	502	2,465
	2,500 to 5,000	791	300	0	107	407
	less than 2,500	502	117	0	62	179
Total		298,869	155,332	255,356	56,440	467,141
Counties						
Upper tiers		18,565	161	0	14,060	14,221
Cities	100,000 or greater	37,446	25,129	36,885	6,594	68,608
	50 to 100,000	22,171	20,007	26,502	4,577	51,085
	less than 50,000	19,177	17,418	25,682	4,379	47,479
Separated towns		1,928	789	1,779	48	2,616
Towns	10,000 or greater	6,263	3,369	7,414	1,274	12,057
	5,000 to 10,000	8,494	2,217	9,039	1,011	12,274
	2,500 to 5,000	7,026	2,130	6,126	899	9,155
	less than 2,500	2,075	496	1,843	152	2,631
Villages	2,500 or greater	720	119	198	114	432
	less than 2,500	9,362	2,035	874	757	3,664
Townships	10,000 or greater	5,927	2,826	2,225	1,286	7,006
	5,000 to 10,000	9,986	3,173	722	1,599	5,494
	2,500 to 5,000	16,972	4,859	1,001	2,631	8,497
	less than 2,500	17,724	4,075	15	2,089	6,179
Total		183,836	88,803	120,305	41,470	251,398
Districts						
Cities	100,000 or greater	8,026	8,215	10,153	2,315	20,683
	50 to 100,000	9,125	7,930	11,592	3,603	23,125
	less than 50,000	1,694	2,210	3,844	1,244	7,298
Towns	10,000 or greater	2,825	1,962	3,194	420	5,576
	5,000 to 10,000	7,025	2,608	4,933	415	7,956
	2,500 to 5,000	1,717	494	0	213	707
	less than 2,500	2,240	367	6	133	506
Villages		623	109	1	25	135
Townships	2,500 or greater	2,838	689	1,413	202	2,304
	less than 2,500	11,379	2,112	499	467	3,080
Dev. Area Boards		198	64	0	9	73
Imp. Districts		808	117	0	26	143
Total		48,498	26,877	35,635	9,072	71,586
PROVINCIAL TOTAL		731,021	421,342	714,349	150,311	1,286,837

Revenue Fund Expenditures by Function

Table 6 (Cont.)

		Transportation Services			
		Roads	Transit	Other	Total
		$000	$000	$000	$000
Metropolitan Toronto					
Upper tier		65,784	444,489	4,475	514,748
Cities		101,248	0	28,063	129,311
Boroughs		3,908	0	513	4,421
Total		170,940	444,489	33,051	648,480
Regions					
Upper tiers		131,364	130,261	653	262,278
Cities	100,000 or greater	90,671	43,380	25,044	159,094
	50 to 100,000	27,686	11,236	5,321	44,217
	less than 50,000	10,984	2,013	2,947	15,944
Towns	25,000 or greater	35,159	8,537	5,027	48,723
	10 to 25,000	21,385	479	2,012	23,896
	5,000 to 10,000	6,140	81	501	6,722
	less than 5,000	345	0	35	380
Villages		185	0	18	203
Townships	10,000 or greater	15,468	25	692	16,186
	5,000 to 10,000	11,072	11	330	11,413
	2,500 to 5,000	2,444	0	50	2,493
	less than 2,500	992	0	19	1,011
Total		353,895	196,023	42,649	592,560
Counties					
Upper tiers		72,704	0	25	72,729
Cities	100,000 or greater	27,897	25,093	5,485	58,475
	50 to 100,000	24,159	13,709	6,217	44,085
	less than 50,000	30,046	8,550	5,558	44,153
Separated towns		2,360	0	302	2,742
Towns	10,000 or greater	7,242	780	1,789	9,811
	5,000 to 10,000	8,874	0	1,257	10,131
	2,500 to 5,000	8,944	45	1,222	10,212
	less than 2,500	2,216	0	444	2,673
Villages	2,500 or greater	549	0	66	616
	less than 2,500	9,322	101	1,429	10,871
Townships	10,000 or greater	6,952	644	421	8,027
	5,000 to 10,000	20,908	23	361	21,292
	2,500 to 5,000	39,188	0	570	39,767
	less than 2,500	48,038	7	2,114	50,160
Total		309,399	48,952	27,260	385,744
Districts					
Cities	100,000 or greater	11,536	7,808	2,880	22,224
	50 to 100,000	15,981	6,771	1,804	24,555
	less than 50,000	6,092	2,267	525	8,884
Towns	10,000 or greater	5,148	269	788	6,205
	5,000 to 10,000	8,723	229	2,086	11,039
	2,500 to 5,000	3,191	32	723	3,946
	less than 2,500	2,500	14	271	2,786
Villages		449	0	49	499
Townships	2,500 or greater	4,502	0	544	5,046
	less than 2,500	19,462	21	915	20,397
Dev. Area Boards		278	0	197	475
Imp. Districts		584	0	274	857
Total		78,446	17,411	11,056	106,913
PROVINCIAL TOTAL		912,680	706,875	114,016	1,733,697

Revenue Fund Expenditures by Function

Table 6
(Cont.)

		Environmental Services			
		Sewers	Water	Solid Waste	Total
		$000	$000	$000	$000
Metropolitan Toronto					
Upper tier		74,234	68,023	42,391	184,648
Cities		45,847	33,821	46,442	126,110
Boroughs		1,705	1,212	2,051	4,968
Total		121,786	103,056	90,884	315,726
Regions					
Upper tiers		154,289	147,789	25,836	327,914
Cities	100,000 or greater	17,633	5,619	20,319	43,571
	50 to 100,000	13,831	4,426	5,692	24,018
	less than 50,000	4,813	1,919	2,584	9,316
Towns	25,000 or greater	4,421	4,538	7,524	16,483
	10 to 25,000	2,730	2,628	3,739	8,964
	5,000 to 10,000	92	0	584	676
	less than 5,000	23	0	31	54
Villages		101	0	41	142
Townships	10,000 or greater	748	798	1,555	3,102
	5,000 to 10,000	299	70	813	1,180
	2,500 to 5,000	76	26	361	463
	less than 2,500	0	0	175	175
Total		199,056	167,813	69,254	436,058
Counties					
Upper tiers		0	0	321	321
Cities	100,000 or greater	33,903	19,487	9,333	62,723
	50 to 100,000	13,158	16,653	5,328	35,139
	less than 50,000	23,126	18,154	5,395	46,675
Separated towns		1,158	1,498	492	3,149
Towns	10,000 or greater	8,502	5,648	1,857	16,006
	5,000 to 10,000	9,323	7,180	2,218	18,720
	2,500 to 5,000	6,651	7,142	1,835	15,628
	less than 2,500	1,905	1,736	541	4,201
Villages	2,500 or greater	1,093	308	199	1,606
	less than 2,500	5,750	6,560	1,961	14,272
Townships	10,000 or greater	4,546	4,102	2,000	10,649
	5,000 to 10,000	1,129	3,418	2,649	7,196
	2,500 to 5,000	1,253	3,070	3,185	7,517
	less than 2,500	258	679	2,545	3,482
Total		111,755	95,635	39,859	247,284
Districts					
Cities	100,000 or greater	6,494	5,261	1,979	13,734
	50 to 100,000	9,128	5,537	2,710	17,376
	less than 50,000	2,038	1,560	884	4,482
Towns	10,000 or greater	2,707	1,689	1,146	5,542
	5,000 to 10,000	4,549	3,783	1,394	9,727
	2,500 to 5,000	1,741	1,154	453	3,348
	less than 2,500	1,283	1,097	460	2,848
Villages		124	118	114	357
Townships	2,500 or greater	887	1,002	677	2,566
	less than 2,500	2,184	2,178	1,603	5,967
Dev. Area Boards		75	151	94	321
Imp. Districts		212	145	72	429
Total		31,422	23,675	11,586	66,697
PROVINCIAL TOTAL		464,019	390,179	211,583	1,065,765

Revenue Fund Expenditures by Function — Table 6 (Cont.)

		Health and Social Services				
		Public Health	General Assistance	Elderly Assistance	Assistance to Children	Total
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Upper tier		34,368	184,259	76,386	103,820	398,833
Cities		46,435	0	566	4	47,005
Boroughs		1,472	0	0	10	1,482
Total		82,275	184,259	76,952	103,834	447,320
Regions						
Upper tiers		77,501	198,440	94,631	94,501	465,132
Cities	100,000 or greater	3,647	1,175	2,468	1,973	9,263
	50 to 100,000	1,616	164	545	680	3,023
	less than 50,000	295	25	50	124	495
Towns	25,000 or greater	597	132	754	11	1,493
	10 to 25,000	1,252	25	153	2	1,433
	5,000 to 10,000	156	0	10	0	166
	less than 5,000	14	0	3	0	17
Villages		0	0	0	0	0
Townships	10,000 or greater	277	18	1	7	301
	5,000 to 10,000	158	11	5	50	223
	2,500 to 5,000	14	0	0	0	14
	less than 2,500	5	0	0	0	5
Total		85,532	199,990	98,620	97,348	481,565
Counties						
Upper tiers		33,824	53,936	80,957	27,555	196,272
Cities	100,000 or greater	9,459	44,768	11,311	12,307	77,846
	50 to 100,000	7,130	17,965	17,226	8,054	50,374
	less than 50,000	3,501	15,069	4,728	7,815	31,112
Separated towns		321	1,331	64	395	2,112
Towns	10,000 or greater	326	0	64	569	959
	5,000 to 10,000	671	663	5	563	1,902
	2,500 to 5,000	749	42	26	743	1,560
	less than 2,500	183	61	8	35	289
Villages	2,500 or greater	14	62	0	39	118
	less than 2,500	476	556	22	36	1,089
Townships	10,000 or greater	7	293	0	0	300
	5,000 to 10,000	209	571	30	179	989
	2,500 to 5,000	585	1,258	5	177	2,031
	less than 2,500	783	1,685	44	67	2,580
Total		58,238	138,260	114,490	58,534	369,533
Districts						
Cities	100,000 or greater	3,505	7,382	12,308	4,858	28,052
	50 to 100,000	4,986	12,662	11,178	4,504	30,717
	less than 50,000	2,318	2,275	3,666	1,721	10,465
Towns	10,000 or greater	1,395	3,968	4,810	4,372	14,545
	5,000 to 10,000	3,350	2,766	10,047	5,675	21,837
	2,500 to 5,000	420	607	215	2,303	3,545
	less than 2,500	262	495	1,504	1,795	4,056
Villages		50	55	34	1	140
Townships	2,500 or greater	374	528	3,895	47	4,844
	less than 2,500	1,518	2,191	977	529	5,218
Dev. Area Boards		0	0	0	0	0
Imp. Districts		43	131	36	126	335
Total		18,221	33,060	48,670	25,931	125,882
PROVINCIAL TOTAL		244,266	555,569	338,732	285,647	1,424,300

		Recreation and Cultural Services		
		Parks and Recreation	Libraries	Total
		$000	$000	$000
Metropolitan Toronto				
Upper tier		51,463	46,494	97,957
Cities		119,555	65,210	184,765
Boroughs		4,758	2,218	6,976
Total		175,776	113,922	289,698
Regions				
Upper tiers		526	6,606	7,132
Cities	100,000 or greater	101,548	50,185	151,734
	50 to 100,000	31,109	8,057	39,164
	less than 50,000	8,777	2,815	11,592
Towns	25,000 or greater	29,279	10,613	39,893
	10 to 25,000	13,110	4,769	17,906
	5,000 to 10,000	3,459	[illegible]	3,789
	less than 5,000	366	33	399
Villages		49	48	96
Townships	10,000 or greater	6,902	1,379	8,281
	5,000 to 10,000	3,939	481	4,419
	2,500 to 5,000	513	77	590
	less than 2,500	347	29	375
Total		199,924	85,579	285,370
Counties				
Upper tiers		705	9,330	10,035
Cities	100,000 or greater	20,359	14,495	34,854
	50 to 100,000	18,833	7,716	26,548
	less than 50,000	17,854	7,783	25,637
Separated towns		1,425	433	1,857
Towns	10,000 or greater	5,595	1,547	7,142
	5,000 to 10,000	8,496	1,615	10,110
	2,500 to 5,000	6,433	742	7,192
	less than 2,500	2,564	225	2,809
Villages	2,500 or greater	828	170	998
	less than 2,500	9,079	828	9,909
Townships	10,000 or greater	5,151	307	5,465
	5,000 to 10,000	4,795	713	5,508
	2,500 to 5,000	6,041	718	6,763
	less than 2,500	5,616	964	6,581
Total		113,774	47,586	161,408
Districts				
Cities	100,000 or greater	10,751	3,337	14,088
	50 to 100,000	8,051	2,675	10,726
	less than 50,000	3,112	857	3,969
Towns	10,000 or greater	2,849	537	3,386
	5,000 to 10,000	5,414	1,376	6,789
	2,500 to 5,000	2,022	338	2,360
	less than 2,500	2,233	349	2,583
Villages		463	67	530
Townships	2,500 or greater	2,942	632	3,574
	less than 2,500	8,250	980	9,226
Dev. Area Boards		147	10	157
Imp. Districts		492	94	586
Total		46,726	11,252	57,974
PROVINCIAL TOTAL		536,200	258,339	794,450

Revenue Fund Expenditures by Function

Table 6 (Concluded)

		Planning and Development	Total Expenditures	In-Year Surplus (Deficit)
		$000	$000	$000
Metropolitan Toronto				
Upper tier		5,128	1,570,642	4,299
Cities		25,469	829,842	1,303
Boroughs		314	28,180	(482)
Total		30,911	2,428,664	5,120
Regions				
Upper tiers		29,428	1,393,204	(3,636)
Cities	100,000 or greater	26,114	664,472	3,519
	50 to 100,000	5,184	180,620	(1,834)
	less than 50,000	2,518	62,894	(308)
Towns	25,000 or greater	5,532	165,091	1,963
	10 to 25,000	3,728	77,039	753
	5,000 to 10,000	462	16,945	(443)
	less than 5,000	0	1,091	(20)
Villages		14	1,246	64
Townships	10,000 or greater	2,723	42,584	442
	5,000 to 10,000	2,984	28,225	174
	2,500 to 5,000	158	4,917	36
	less than 2,500	64	2,310	(24)
Total		78,909	2,640,638	686
Counties				
Upper tiers		5,367	317,510	1,461
Cities	100,000 or greater	6,881	346,833	752
	50 to 100,000	6,361	235,764	2,080
	less than 50,000	6,901	221,135	825
Separated towns		420	14,824	21
Towns	10,000 or greater	1,506	53,744	701
	5,000 to 10,000	1,984	63,615	945
	2,500 to 5,000	1,386	52,159	6
	less than 2,500	212	14,739	(439)
Villages	2,500 or greater	98	4,620	98
	less than 2,500	686	49,932	358
Townships	10,000 or greater	1,581	38,986	(787)
	5,000 to 10,000	5,970	56,435	1,117
	2,500 to 5,000	12,386	93,958	357
	less than 2,500	14,010	100,715	(423)
Total		65,749	1,664,969	7,072
Districts				
Cities	100,000 or greater	2,976	109,784	(133)
	50 to 100,000	2,278	120,512	1,188
	less than 50,000	625	36,935	51
Towns	10,000 or greater	2,790	40,869	72
	5,000 to 10,000	1,716	66,088	277
	2,500 to 5,000	98	15,721	(14)
	less than 2,500	350	15,392	57
Villages		38	2,322	(112)
Townships	2,500 or greater	1,194	22,366	320
	less than 2,500	2,648	57,918	(300)
Dev. Area Boards		3	1,227	13
Imp. Districts		43	3,201	(153)
Total		14,759	492,335	1,266
PROVINCIAL TOTAL		190,328	7,226,606	14,144

Revenue Fund Expenditures by Object Table 7

		Salaries, Wages and Benefits	Materials, Supplies, Services, etc.	External Transfers	Debt Charges
		$000	$000	$000	$000
Metropolitan Toronto					
Upper tier		844,252	296,266	222,143	115,326
Cities		510,198	171,949	1,332	70,659
Boroughs		19,261	5,566	120	2,560
Total		1,373,711	473,781	223,595	188,545
Regions					
Upper tiers		575,406	350,623	212,133	125,183
Cities	100,000 or greater	365,170	197,951	(3,205)	46,154
	50 to 100,000	94,244	47,729	702	14,353
	less than 50,000	31,541	17,404	159	6,916
Towns	25,000 or greater	81,028	55,775	654	7,809
	10 to 25,000	32,848	28,049	(274)	5,159
	5,000 to 10,000	7,093	6,556	(619)	437
	less than 5,000	475	372	(8)	58
Villages		314	794	0	90
Townships	10,000 or greater	14,849	17,425	343	1,896
	5,000 to 10,000	9,310	11,331	(32)	2,931
	2,500 to 5,000	1,659	2,686	(198)	55
	less than 2,500	1,144	1,185	(294)	10
Total		1,215,081	737,880	209,361	211,051
Counties					
Upper tiers		138,553	94,286	61,452	2,452
Cities	100,000 or greater	176,086	77,323	48,405	33,336
	50 to 100,000	118,286	56,462	28,013	17,406
	less than 50,000	94,820	57,480	25,839	22,959
Separated towns		6,334	4,592	1,473	487
Towns	10,000 or greater	23,178	16,930	(133)	6,486
	5,000 to 10,000	26,673	21,805	(1,031)	6,091
	2,500 to 5,000	20,959	20,516	(1,449)	4,354
	less than 2,500	5,284	6,989	(559)	631
Villages	2,500 or greater	1,538	1,967	(47)	525
	less than 2,500	14,842	26,219	(1,204)	2,526
Townships	10,000 or greater	13,811	13,421	748	4,970
	5,000 to 10,000	16,058	24,626	736	5,366
	2,500 to 5,000	25,958	41,676	2,363	11,585
	less than 2,500	27,412	44,152	3,318	12,978
Total		709,792	508,444	167,924	132,152
Districts					
Cities	100,000 or greater	59,116	21,433	11,261	7,117
	50 to 100,000	59,582	25,414	17,980	9,725
	less than 50,000	20,122	8,580	4,083	2,928
Towns	10,000 or greater	19,074	11,035	5,128	2,613
	5,000 to 10,000	31,135	18,331	5,106	2,410
	2,500 to 5,000	5,597	4,577	2,571	470
	less than 2,500	5,465	5,641	2,066	387
Villages		573	1,174	35	52
Townships	2,500 or greater	10,545	7,771	938	348
	less than 2,500	19,428	23,841	4,037	2,024
Dev. Area Boards		444	754	0	3
Imp. Districts		1,114	1,159	189	19
Total		232,195	129,710	53,394	28,096
PROVINCIAL TOTAL		3,530,779	1,849,815	654,274	559,844

Revenue Fund Expenditures by Object

Table 7 (Concluded)

		Transfers To Other Funds	Total Expenditures	In-Year Surplus (Deficit)
		$000	$000	$000
Metropolitan Toronto				
Upper tier		92,655	1,570,642	4,299
Cities		75,704	829,842	1,303
Boroughs		673	28,180	(482)
Total		169,032	2,428,664	5,120
Regions				
Upper tiers		130,360	1,393,204	(3,636)
Cities	100,000 or greater	58,401	664,472	3,519
	50 to 100,000	23,559	180,620	(1,834)
	less than 50,000	6,875	62,894	(308)
Towns	25,000 or greater	19,826	165,091	1,963
	10 to 25,000	11,216	77,039	753
	5,000 to 10,000	3,479	16,925	(443)
	less than 5,000	195	1,091	(20)
Villages		49	1,246	64
Townships	10,000 or greater	8,072	42,584	442
	5,000 to 10,000	4,700	28,225	174
	2,500 to 5,000	715	4,917	36
	less than 2,500	266	2,310	(24)
Total		267,713	1,459,375	686
Counties				
Upper tiers		20,766	317,509	1,461
Cities	100,000 or greater	11,686	341,895	752
	50 to 100,000	15,598	235,764	2,080
	less than 50,000	20,036	221,135	825
Separated towns		1,939	14,824	21
Towns	10,000 or greater	7,283	53,744	701
	5,000 to 10,000	10,078	63,615	945
	2,500 to 5,000	7,779	52,159	6
	less than 2,500	2,364	14,739	(439)
Villages	2,500 or greater	600	4,620	98
	less than 2,500	7,515	49,932	358
Townships	10,000 or greater	5,943	38,986	(787)
	5,000 to 10,000	9,649	56,435	1,117
	2,500 to 5,000	12,323	93,958	357
	less than 2,500	12,863	100,721	(423)
Total		146,422	1,664,977	7,072
Districts				
Cities	100,000 or greater	10,857	109,784	(133)
	50 to 100,000	7,811	120,512	1,188
	less than 50,000	1,222	36,935	51
Towns	10,000 or greater	3,018	40,869	72
	5,000 to 10,000	9,107	66,088	277
	2,500 to 5,000	2,506	15,721	(14)
	less than 2,500	1,804	15,392	57
Villages		490	2,322	(112)
Townships	2,500 or greater	2,764	22,366	320
	less than 2,500	8,613	57,918	(300)
Dev. Area Boards		26	1,227	13
Imp. Districts		720	3,201	(153)
Total		48,938	492,335	1,266
PROVINCIAL TOTAL		632,105	7,226,594	14,144

Capital Fund Revenues **Table 8**

		Transfers from Other Funds		
		Revenue Fund	Reserves and Reserve Funds	Total
		$000	$000	$000
Metropolitan Toronto				
Upper tier		71,530	26,289	97,819
Cities		22,853	34,314	57,167
Boroughs		128	501	629
Total		94,511	61,104	155,615
Regions				
Upper tiers		64,079	58,483	122,562
Cities	100,000 or greater	10,552	60,656	71,209
	50 to 100,000	6,975	23,078	30,053
	less than 50,000	3,360	2,798	6,158
Towns	25,000 or greater	11,524	39,301	50,825
	10 to 25,000	6,005	5,310	11,315
	5,000 to 10,000	1,807	297	2,104
	less than 5,000	132	123	255
Villages		16	0	16
Townships	10,000 or greater	5,060	2,088	7,148
	5,000 to 10,000	2,796	830	3,626
	2,500 to 5,000	471	157	628
	less than 2,500	213	58	271
Total		112,990	193,179	306,170
Counties				
Upper tiers		16,806	2,042	18,848
Cities	100,000 or greater	4,573	6,629	10,202
	50 to 100,000	8,164	2,895	11,060
	less than 50,000	11,146	5,005	16,151
Separated towns		1,359	22	1,381
Towns	10,000 or greater	5,393	722	6,116
	5,000 to 10,000	7,299	1,057	8,356
	2,500 to 5,000	5,714	1,483	7,197
	less than 2,500	1,761	274	2,040
Villages	2,500 or greater	297	637	937
	less than 2,500	5,036	646	5,682
Townships	10,000 or greater	3,274	428	3,698
	5,000 to 10,000	6,354	842	7,196
	2,500 to 5,000	7,943	1,756	9,704
	less than 2,500	7,876	1,188	9,068
Total		92,995	25,626	117,636
Districts				
Cities	100,000 or greater	5,223	2,362	7,585
	50 to 100,000	4,643	1,891	6,534
	less than 50,000	467	1,461	1,928
Towns	10,000 or greater	2,856	284	3,140
	5,000 to 10,000	6,117	578	6,695
	2,500 to 5,000	2,269	270	2,540
	less than 2,500	1,332	194	1,527
Villages		224	37	261
Townships	2,500 or greater	2,025	552	2,577
	less than 2,500	5,249	1,073	6,373
Dev. Area Boards		26	0	26
Imp. Districts		422	19	441
Total		30,853	8,721	39,627
PROVINCIAL TOTAL		331,349	288,630	619,048

Capital Fund Revenues

Table 8 (Cont.)

		Long-Term Borrowing			
		Own Purposes	Unconsolidated Local Boards	Individuals	Total
		$000	$000	$000	$000
Metropolitan Toronto					
Upper tier		38,160	0	0	38,160
Cities		41,464	0	0	41,464
Boroughs		2,270	0	0	2,270
Total		81,894	0	0	81,894
Regions					
Upper tiers		56,372	9,867	138	66,377
Cities	100,000 or greater	17,389	3,431	40	20,860
	50 to 100,000	7,338	1,100	46	8,484
	less than 50,000	2,230	750	113	3,093
Towns	25,000 or greater	2,478	6,463	141	9,082
	10 to 25,000	2,507	0	758	3,265
	5,000 to 10,000	19	0	0	19
	less than 5,000	0	0	0	0
Villages		0	0	0	0
Townships	10,000 or greater	407	0	776	1,183
	5,000 to 10,000	342	80	1,347	1,769
	2,500 to 5,000	0	0	0	0
	less than 2,500	0	0	0	0
Total		89,082	21,691	3,359	114,132
Counties					
Upper tiers		956	0	0	956
Cities	100,000 or greater	21,719	0	0	21,719
	50 to 100,000	12,999	500	0	13,499
	less than 50,000	10,171	450	2	10,623
Separated towns		97	0	0	97
Towns	10,000 or greater	3,868	0	0	3,868
	5,000 to 10,000	1,912	0	3	1,915
	2,500 to 5,000	4,357	0	7	4,364
	less than 2,500	504	0	0	504
Villages	2,500 or greater	0	0	0	0
	less than 2,500	1,348	0	59	1,407
Townships	10,000 or greater	84	0	400	484
	5,000 to 10,000	808	0	2,416	3,224
	2,500 to 5,000	1,440	250	7,075	8,765
	less than 2,500	761	0	8,543	9,304
Total		61,024	1,200	18,505	80,729
Districts					
Cities	100,000 or greater	615	0	0	615
	50 to 100,000	5,963	0	18	5,981
	less than 50,000	604	0	0	604
Towns	10,000 or greater	0	0	0	0
	5,000 to 10,000	347	0	0	347
	2,500 to 5,000	0	0	0	0
	less than 2,500	0	12	0	12
Villages		0	0	28	28
Townships	2,500 or greater	843	0	84	927
	less than 2,500	472	0	928	1,400
Dev. Area Boards		0	0	0	0
Imp. Districts		308	0	0	308
Total		9,152	12	1,058	10,222
PROVINCIAL TOTAL		241,152	22,903	22,922	286,977

Capital Fund Revenues

Table 8
(Concluded)

		Ontario Grants	Other Sources	Total Revenues
		$000	$000	$000
Metropolitan Toronto				
Upper tier		115,171	24,125	275,275
Cities		27,216	14,762	140,609
Boroughs		1,183	149	4,231
Total		143,570	39,036	420,115
Regions				
Upper tiers		108,320	20,267	317,526
Cities	100,000 or greater	25,020	16,465	133,553
	50 to 100,000	6,196	6,113	50,841
	less than 50,000	5,037	2,236	16,524
Towns	25,000 or greater	11,887	10,062	81,856
	10 to 25,000	8,283	3,454	26,288
	5,000 to 10,000	3,833	1,150	7,105
	less than 5,000	140	17	412
Villages		0	0	16
Townships	10,000 or greater	3,471	890	12,691
	5,000 to 10,000	4,176	1,706	11,301
	2,500 to 5,000	243	22	892
	less than 2,500	45	31	348
Total		176,651	62,413	659,353
Counties				
Upper tiers		30,743	235	50,781
Cities	100,000 or greater	10,050	2,556	44,526
	50 to 100,000	8,354	5,084	37,997
	less than 50,000	17,924	7,047	51,745
Separated towns		868	119	2,465
Towns	10,000 or greater	7,823	2,511	20,318
	5,000 to 10,000	8,834	2,018	21,146
	2,500 to 5,000	5,192	1,742	18,495
	less than 2,500	1,712	948	5,209
Villages	2,500 or greater	342	344	1,623
	less than 2,500	6,512	2,021	15,679
Townships	10,000 or greater	2,060	359	6,583
	5,000 to 10,000	9,256	1,669	21,345
	2,500 to 5,000	13,476	4,359	36,300
	less than 2,500	15,836	4,978	39,191
Total		138,982	35,990	373,403
Districts				
Cities	100,000 or greater	4,727	3,081	16,009
	50 to 100,000	13,805	6,979	33,298
	less than 50,000	2,497	15	5,044
Towns	10,000 or greater	2,010	621	5,771
	5,000 to 10,000	8,722	1,486	17,251
	2,500 to 5,000	3,221	570	6,331
	less than 2,500	2,309	452	4,327
Villages		199	92	581
Townships	2,500 or greater	7,967	822	12,292
	less than 2,500	13,006	1,883	22,787
Dev. Area Boards		0	80	106
Imp. Districts		901	608	1,446
Total		59,364	16,689	125,243
PROVINCIAL TOTAL		518,567	154,128	1,578,114

Capital Fund Expenditures and Transfers — Table 9

				Transportation Services		
		General Government	Protection to Persons and Property	Roads	Transit	Total
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Upper tier		409	21,456	30,155	143,802	173,957
Cities		8,078	2,611	45,536	0	45,536
Boroughs		327	55	1,655	0	1,655
Total		8,814	24,122	77,346	143,802	221,148
Regions						
Upper tiers		10,138	8,321	94,712	58,636	153,348
Cities	100,000 or greater	4,590	10,906	54,064	1,472	55,536
	50 to 100,000	2,380	1,508	15,129	314	15,446
	less than 50,000	1,428	269	7,182	71	7,253
Towns	25,000 or greater	3,391	1,798	22,915	692	23,819
	10 to 25,000	1,472	750	8,852	0	8,852
	5,000 to 10,000	173	90	5,224	0	5,224
	less than 5,000	2	15	245	0	245
Villages		16	0	0	0	0
Townships	10,000 or greater	577	863	6,472	0	6,471
	5,000 to 10,000	308	303	4,304	0	4,304
	2,500 to 5,000	31	126	588	0	589
	less than 2,500	51	9	255	0	255
Total		24,557	24,958	219,942	61,185	281,342
Counties						
Upper tiers		1,340	237	43,377	0	43,377
Cities	100,000 or greater	775	2,721	11,713	1,109	12,821
	50 to 100,000	1,081	933	13,492	552	14,044
	less than 50,000	1,790	879	15,909	462	16,370
Separated towns		88	116	1,267	0	1,267
Towns	10,000 or greater	1,772	692	4,205	144	4,357
	5,000 to 10,000	319	535	5,221	0	5,225
	2,500 to 5,000	1,381	744	5,416	0	5,416
	less than 2,500	50	487	1,153	0	1,209
Villages	2,500 or greater	685	5	180	0	181
	less than 2,500	839	1,275	5,807	0	5,765
Townships	10,000 or greater	506	209	2,371	0	2,372
	5,000 to 10,000	709	695	7,520	0	7,520
	2,500 to 5,000	783	1,297	13,365	0	13,365
	less than 2,500	1,355	761	17,122	0	17,122
Total		13,473	11,586	148,118	2,267	150,411
Districts						
Cities	100,000 or greater	374	1,707	4,784	92	4,876
	50 to 100,000	70	710	6,359	350	6,709
	less than 50,000	127	473	1,501	35	1,536
Towns	10,000 or greater	111	308	3,012	0	3,012
	5,000 to 10,000	2,519	234	7,603	1	7,604
	2,500 to 5,000	171	27	2,518	0	2,519
	less than 2,500	85	17	1,594	0	1,594
Villages		19	5	232	0	231
Townships	2,500 or greater	145	77	4,020	0	4,020
	less than 2,500	1,062	921	8,850	0	8,736
Dev. Area Boards		0	1	24	0	24
Imp. Districts		109	34	356	0	356
Total		4,792	4,514	40,853	478	41,217
PROVINCIAL TOTAL		51,636	65,180	486,259	207,732	694,118

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

		Environmental Services				
		Sewers	Water	Solid Waste	Total	Public Health
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Upper tier		22,044	6,159	47,895	76,098	2,822
Cities		35,611	4,838	2,530	42,979	347
Boroughs		720	0	0	720	6
Total		58,375	10,997	50,425	119,797	3,175
Regions						
Upper tiers		53,182	42,347	1,611	97,140	9,895
Cities	100,000 or greater	13,523	1,193	267	14,982	157
	50 to 100,000	11,342	1,974	333	13,433	109
	less than 50,000	1,455	389	105	1,949	34
Towns	25,000 or greater	9,116	1,125	717	10,959	31
	10 to 25,000	2,204	2,565	91	4,860	90
	5,000 to 10,000	318	59	239	615	6
	less than 5,000	0	0	0	0	1
Villages		0	0	0	0	0
Townships	10,000 or greater	545	359	0	904	136
	5,000 to 10,000	994	16	7	1,017	10
	2,500 to 5,000	15	0	0	15	0
	less than 2,500	0	0	0	0	0
Total		92,694	50,027	3,370	145,874	10,469
Counties						
Upper tiers		0	0	151	151	1,227
Cities	100,000 or greater	9,218	2,094	412	11,724	81
	50 to 100,000	6,464	3,265	6	9,736	739
	less than 50,000	8,990	8,900	922	18,813	1,067
Separated towns		402	347	0	749	18
Towns	10,000 or greater	6,574	1,128	24	7,725	34
	5,000 to 10,000	9,883	1,335	395	11,613	109
	2,500 to 5,000	3,908	3,578	66	7,552	211
	less than 2,500	1,811	357	44	2,212	47
Villages	2,500 or greater	21	160	36	216	0
	less than 2,500	1,325	2,186	78	3,434	357
Townships	10,000 or greater	1,785	516	11	2,312	0
	5,000 to 10,000	2,463	4,642	241	7,345	10
	2,500 to 5,000	3,070	2,262	133	5,464	88
	less than 2,500	348	437	139	924	255
Total		56,262	31,207	2,658	89,970	4,243
Districts						
Cities	100,000 or greater	1,893	1,357	142	3,391	83
	50 to 100,000	14,740	12,638	0	27,378	672
	less than 50,000	283	571	0	854	72
Towns	10,000 or greater	1,174	20	0	1,194	1
	5,000 to 10,000	1,878	1,725	98	3,702	201
	2,500 to 5,000	964	794	0	1,758	46
	less than 2,500	804	371	13	1,189	29
Villages		2	72	44	118	0
Townships	2,500 or greater	4,659	181	5	4,846	379
	less than 2,500	3,604	2,306	104	6,015	564
Dev. Area Boards		0	0	0	0	0
Imp. Districts		498	123	0	622	66
Total		30,499	20,158	406	51,067	2,113
PROVINCIAL TOTAL		237,830	112,389	56,859	406,708	20,000

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

		Social Services	Recreational and Cultural Services	Planning and Development	Total Own Expenditures
		$000	$000	$000	$000
Metropolitan Toronto					
Upper tier		6,845	10,365	21	291,973
Cities		0	21,019	6,512	127,082
Boroughs		0	424	25	3,212
Total		6,845	31,808	6,558	422,267
Regions					
Upper tiers		6,798	2,858	17,235	305,734
Cities	100,000 or greater	19	31,485	15,670	133,345
	50 to 100,000	36	7,722	1,728	42,327
	less than 50,000	27	2,327	1,703	14,989
Towns	25,000 or greater	13	27,232	4,032	71,276
	10 to 25,000	138	8,508	1,772	26,441
	5,000 to 10,000	0	1,218	102	7,429
	less than 5,000	0	160	0	423
Villages		0	0	0	16
Townships	10,000 or greater	2	2,159	616	11,728
	5,000 to 10,000	0	1,144	2,849	9,880
	2,500 to 5,000	0	117	0	878
	less than 2,500	0	33	0	348
Total		7,033	84,963	45,707	624,814
Counties					
Upper tiers		2,598	737	109	49,777
Cities	100,000 or greater	77	5,284	3,967	37,451
	50 to 100,000	161	838	3,578	31,109
	less than 50,000	123	8,998	5,026	53,067
Separated towns		0	263	17	2,518
Towns	10,000 or greater	113	1,242	574	16,510
	5,000 to 10,000	179	3,078	421	21,480
	2,500 to 5,000	8	1,074	395	16,784
	less than 2,500	4	1,016	90	5,117
Villages	2,500 or greater	0	340	0	1,445
	less than 2,500	0	1,913	278	14,118
Townships	10,000 or greater	0	707	448	6,549
	5,000 to 10,000	0	990	3,051	20,366
	2,500 to 5,000	0	1,833	5,088	27,888
	less than 2,500	67	4,041	6,041	30,606
Total		3,330	32,354	29,083	334,785
Districts					
Cities	100,000 or greater	224	2,627	489	13,771
	50 to 100,000	251	1,111	578	37,478
	less than 50,000	1,981	600	82	5,725
Towns	10,000 or greater	65	244	1,111	6,046
	5,000 to 10,000	1,224	1,288	568	17,340
	2,500 to 5,000	377	1,440	88	6,426
	less than 2,500	120	747	25	3,785
Villages		17	120	76	587
Townships	2,500 or greater	245	1,360	1,557	12,628
	less than 2,500	60	2,697	2,603	22,919
Dev. Area Boards		0	0	0	26
Imp. Districts		1	423	48	1,659
Total		4,565	12,657	7,225	128,390
PROVINCIAL TOTAL		21,773	161,782	88,573	1,510,256

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

		Transfers			
		Unconcolidated Local Boards	Individuals	Other Funds	Total
		$000	$000	$000	$000
Metropolitan Toronto					
Upper tier		0	0	852	852
Cities		0	0	3,986	3,986
Boroughs		0	0	0	0
Total		0	0	4,838	4,838
Regions					
Upper tiers		9,867	138	6,001	16,006
Cities	100,000 or greater	3,431	40	403	3,874
	50 to 100,000	1,100	46	4,402	5,548
	less than 50,000	750	113	727	1,590
Towns	25,000 or greater	6,463	141	1,249	7,853
	10 to 25,000	0	758	292	1,050
	5,000 to 10,000	0	0	188	188
	less than 5,000	0	0	1	1
Villages		0	0	0	0
Townships	10,000 or greater	0	776	464	1,240
	5,000 to 10,000	80	1,347	243	1,670
	2,500 to 5,000	0	0	0	0
	less than 2,500	0	0	0	0
Total		21,691	3,359	13,970	39,020
Counties					
Upper tiers		0	0	83	83
Cities	100,000 or greater	0	0	2,065	2,065
	50 to 100,000	500	0	2,707	3,207
	less than 50,000	450	2	1,328	1,780
Separated towns		0	0	0	0
Towns	10,000 or greater	0	0	74	74
	5,000 to 10,000	0	3	1,810	1,813
	2,500 to 5,000	0	7	526	533
	less than 2,500	0	0	150	150
Villages	2,500 or greater	0	0	241	241
	less than 2,500	0	59	566	625
Townships	10,000 or greater	0	400	0	400
	5,000 to 10,000	0	2,416	323	2,739
	2,500 to 5,000	250	7,075	230	7,555
	less than 2,500	0	8,543	210	8,753
Total		1,200	18,505	10,313	30,018
Districts					
Cities	100,000 or greater	0	0	152	152
	50 to 100,000	0	18	314	332
	less than 50,000	0	0	55	55
Towns	10,000 or greater	0	0	1,226	1,226
	5,000 to 10,000	0	0	208	208
	2,500 to 5,000	0	0	24	24
	less than 2,500	12	0	57	69
Villages		0	28	0	28
Townships	2,500 or greater	0	84	357	441
	less than 2,500	0	928	115	1,043
Dev. Area Boards		0	0	80	80
Imp. Districts		0	0	0	0
Total		12	1,058	2,588	3,658
PROVINCIAL TOTAL		22,903	22,922	31,709	77,534

Capital Fund Expenditures and Transfers

Table 9
(Concluded)

		Total Applications	In-Year Balance
		$000	$000
Metropolitan Toronto			
Upper tier		292,825	(17,550)
Cities		131,068	9,541
Boroughs		3,212	1,019
Total		427,105	(6,990)
Regions			
Upper tiers		321,740	(4,214)
Cities	100,000 or greater	137,219	(3,666)
	50 to 100,000	47,875	2,966
	less than 50,000	16,579	(55)
Towns	25,000 or greater	79,129	2,727
	10 to 25,000	27,491	(1,203)
	5,000 to 10,000	7,617	(512)
	less than 5,000	424	(12)
Villages		16	0
Townships	10,000 or greater	12,968	(277)
	5,000 to 10,000	11,550	(249)
	2,500 to 5,000	878	14
	less than 2,500	348	0
Total		663,834	(4,481)
Counties			
Upper tiers		49,860	921
Cities	100,000 or greater	39,516	5,010
	50 to 100,000	34,316	3,681
	less than 50,000	54,847	(3,102)
Separated towns		2,518	(53)
Towns	10,000 or greater	16,584	3,734
	5,000 to 10,000	23,293	(2,147)
	2,500 to 5,000	17,317	1,178
	less than 2,500	5,267	(58)
Villages	2,500 or greater	1,686	(63)
	less than 2,500	14,743	936
Townships	10,000 or greater	6,949	(366)
	5,000 to 10,000	23,105	(1,760)
	2,500 to 5,000	35,443	857
	less than 2,500	39,359	(168)
Total		364,803	8,600
Districts			
Cities	100,000 or greater	13,923	2,086
	50 to 100,000	37,810	(4,512)
	less than 50,000	5,780	(736)
Towns	10,000 or greater	7,272	(1,501)
	5,000 to 10,000	17,548	(297)
	2,500 to 5,000	6,450	(119)
	less than 2,500	3,854	473
Villages		615	(34)
Townships	2,500 or greater	13,069	(777)
	less than 2,500	23,962	(1,175)
Dev. Area Boards		106	0
Imp. Districts		1,659	(213)
Total		132,048	(6,805)
PROVINCIAL TOTAL		1,587,790	(9,676)

Year-End Position **Table 10**

				Reserves and Reserve Funds		
		Revenue Fund Balance	Capital Fund Balance	Reserves	Reserve Funds	Total
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Upper tier		41,696	23,148	45,373	14,131	59,504
Cities		52,040	16,567	130,199	130,239	260,438
Boroughs		2,069	(967)	2,564	3,390	5,954
Total		95,805	38,748	178,136	147,760	325,896
Regions						
Upper tiers		14,493	11,003	120,014	149,939	269,953
Cities	100,000 or greater	22,995	9,009	59,953	203,615	263,568
	50 to 100,000	6,537	(5,076)	12,298	54,818	67,116
	less than 50,000	4,498	(2,711)	7,716	14,642	22,358
Towns	25,000 or greater	14,707	939	19,045	78,319	97,364
	10 to 25,000	3,848	(2,310)	19,383	13,527	32,910
	5,000 to 10,000	502	(304)	3,614	1,456	5,070
	less than 5,000	30	9	256	30	286
Villages		161	(17)	53	43	96
Townships	10,000 or greater	2,225	(868)	11,615	4,984	16,599
	5,000 to 10,000	1,336	(1,571)	5,954	2,920	8,874
	2,500 to 5,000	46	(6)	578	659	1,237
	less than 2,500	55	8	421	424	845
Total		71,433	8,105	260,900	525,376	786,276
Counties						
Upper tiers		6,877	(192)	16,633	3,400	20,033
Cities	100,000 or greater	3,743	(8,342)	8,148	29,568	37,716
	50 to 100,000	6,605	(8,224)	13,903	26,839	40,742
	less than 50,000	5,904	(12,452)	16,632	19,792	36,424
Separated towns		767	(406)	1,509	1,187	2,696
Towns	10,000 or greater	3,318	(1,557)	4,204	7,315	11,519
	5,000 to 10,000	3,154	(3,978)	7,343	9,446	16,789
	2,500 to 5,000	2,887	(1,604)	5,696	8,056	13,752
	less than 2,500	553	(526)	1,909	2,968	4,877
Villages	2,500 or greater	361	(117)	642	1,257	1,899
	less than 2,500	4,146	(1,197)	8,419	11,811	20,230
Townships	10,000 or greater	1,268	(2,410)	4,506	8,869	13,375
	5,000 to 10,000	3,565	(7,010)	13,763	8,380	22,143
	2,500 to 5,000	6,116	(6,844)	16,513	15,701	32,214
	less than 2,500	6,574	(4,222)	19,631	20,810	40,441
Total		55,838	(59,081)	139,451	175,399	314,850
Districts						
Cities	100,000 or greater	8,742	2,752	4,147	21,582	25,729
	50 to 100,000	3,316	(13,213)	7,251	7,919	15,170
	less than 50,000	(70)	769	618	5,610	6,228
Towns	10,000 or greater	929	(1,719)	3,251	2,097	5,348
	5,000 to 10,000	2,216	(3,145)	7,200	6,306	13,506
	2,500 to 5,000	402	(321)	1,945	1,791	3,736
	less than 2,500	613	4	1,379	3,058	4,437
Villages		95	(71)	601	562	1,163
Townships	2,500 or greater	705	(691)	2,143	2,222	4,365
	less than 2,500	1,617	(1,422)	10,287	12,762	23,049
Dev. Area Boards		(81)	0	31	107	138
Imp. Districts		52	(194)	705	596	1,301
Total		18,536	(17,251)	39,558	64,612	104,170
PROVINCIAL TOTAL		241,612	(29,479)	618,045	913,147	1,531,192

Year-End Position

Table 10
(Concluded)

		Taxes Uncollected				
		Current Year	Previous Year	Prior Years	Total	Long-Term Debt Outstanding
		$000	$000	$000	$000	$000
Metropolitan Toronto						
Upper tier		0	0	0	0	524,955
Cities		74,245	15,020	16,518	105,783	236,506
Boroughs		1,877	283	412	2,572	8,433
Total		76,122	15,303	16,930	108,355	769,894
Regions						
Upper tiers		0	0	0	0	728,685
Cities	100,000 or greater	35,248	13,339	3,185	51,772	261,965
	50 to 100,000	11,386	2,919	3,110	17,415	89,430
	less than 50,000	5,036	1,492	1,577	8,105	33,163
Towns	25,000 or greater	15,414	3,791	3,520	22,725	76,638
	10 to 25,000	9,161	2,964	2,285	14,410	31,937
	5,000 to 10,000	1,364	517	627	2,508	2,149
	less than 5,000	73	29	38	140	384
Villages		15	0	1	16	302
Townships	10,000 or greater	6,515	1,980	2,068	10,563	10,959
	5,000 to 10,000	3,978	1,274	1,201	6,453	13,690
	2,500 to 5,000	686	261	334	1,281	224
	less than 2,500	324	118	178	620	31
Total		89,200	28,684	18,124	136,008	1,249,557
Counties						
Upper tiers		0	0	0	0	7,876
Cities	100,000 or greater	14,196	6,030	4,966	25,192	165,008
	50 to 100,000	8,416	3,065	2,300	13,781	108,775
	less than 50,000	8,698	3,084	3,159	14,941	134,982
Separated towns		690	277	228	1,195	2,207
Towns	10,000 or greater	3,509	1,227	1,105	5,841	37,071
	5,000 to 10,000	3,612	1,268	1,111	5,991	34,759
	2,500 to 5,000	2,926	1,044	1,047	5,017	27,333
	less than 2,500	702	261	310	1,273	4,015
Villages	2,500 or greater	282	107	95	484	1,382
	less than 2,500	3,133	1,014	1,129	5,276	15,503
Townships	10,000 or greater	3,461	1,119	1,165	5,745	33,059
	5,000 to 10,000	7,391	2,408	2,190	11,989	24,881
	2,500 to 5,000	13,023	3,930	4,083	21,036	57,565
	less than 2,500	10,922	3,559	3,554	18,035	64,660
Total		80,961	28,393	26,442	135,796	719,076
Districts						
Cities	100,000 or greater	2,857	751	369	3,977	49,995
	50 to 100,000	3,494	1,098	1,031	5,623	55,368
	less than 50,000	288	33	34	355	13,290
Towns	10,000 or greater	1,030	417	531	1,978	14,333
	5,000 to 10,000	2,116	946	406	3,468	13,289
	2,500 to 5,000	663	239	256	1,158	3,359
	less than 2,500	490	203	183	876	1,711
Villages		116	34	43	193	406
Townships	2,500 or greater	795	303	355	1,453	3,310
	less than 2,500	3,369	1,201	1,179	5,749	9,555
Dev. Area Boards		18	19	0	37	70
Imp. Districts		150	39	45	234	389
Total		15,386	5,283	4,432	25,101	165,075
PROVINCIAL TOTAL		261,669	77,663	65,928	405,260	2,903,602

APPENDIX D

Restated Average Household Income by Type of Municipality, 1977-1983

	1977	1978	1979	1980	1981	1982	1983	1983/82	1982/81	1981/77 Annual
	$	$	$	$	$	$	$	%	%	%
Metro Toronto	24,200	26,200	28,200	32,100	35,000	38,800	41,000	5.7	10.9	9.7
Regions	21,900	23,600	25,400	28,900	33,800	38,200	40,400	5.8	13.0	11.6
Cities South	21,200	23,000	25,000	28,500	29,500	32,400	34,000	4.9	9.8	8.7
Cities North	20,400	22,900	24,800	28,300	32,000	34,700	36,100	4.0	8.4	12.0
Rural South	17,400	19,100	20,600	23,300	25,400	28,200	29,800	5.7	11.0	10.0
Rural North	18,100	19,600	21,100	2[illegible],000	27,400	29,500	31,500	6.8	7.7	11.0
Provincial Average	21,200	22,800	24,600	28,000	32,200	35,800	37,800	5.6	11.2	11.1

Appendix E

Classification of Municipal Services by Functional Category

General Government

General Government ● Members of council ● Officers, departments and administrative buildings primarily involved in general administration and whose expenses cannot readily be allocated to any other functions (chief administrative officer, clerk's department, treasury department, town hall, etc.) ● Expenditures which cannot be allocated to other specific functions ● Contributions to municipal hydro, gas and telephone utilities.

Protection to Persons and Property

Fire ● Fire-fighting forces (regular and volunteer) ● Fire halls ● Equipment ● Auxiliary sevices ● Fire prevention and inspections.

Police ● Police forces ● Offices ● Garages ● Lock-ups ● Equipment ● Police animals ● Boards of police commissioners.

Conservation ● Conservation Authorities.

Other ● Building and structural inspections ● Fence viewing ● Pest control ● Animal control ● By-law enforcement (where not a public health function) ● Licencing commissions ● Flood control and flood damage repairs.

Transportation Services

Road ● Repairs and maintenance of road surfaces, shoulders, roadsides, sidewalks and bridges ● Suburban roads commissions ● Surface drains and ditches ● Municipal portion of surface drainage projects carried out under the Drainage Act ● Child crossing patrols ● Pavement marking ● Traffic signals ● Traffic signs ● Railway crossing signals ● Winter control (salting, sanding and snow removal).

Transit ● Public transit commissions.

Other ● Municipal parking authorities ● Street lighting ● Municipal airport commissions ● Municipal landing strips and airports ● Municipal docks, harbours, marinas ● Contributions to harbour commissions.

Environmental Services

Sewer ● Sanitary sewers ● Storm sewers ● Sewage treatment plants ● Public washrooms (other than those in parks or community centres) ● Charges arising from service operating agreements with the Ministry of the Environment.

Water ● Waterworks systems ● Charges arising from service operating agreements with the Ministry of the Environment.

Solid Waste ● Collection of garbage and waste ● Disposal of garbage and waste (incinerators, dumps and sanitary land fills).

Health and Social Services

Public Health ● Health units ● Venereal disease control ● Communicable disease control (including immunization and vaccination) ● Grants to voluntary health organizations ● School dental care ● Disinfestation of premises ● Grants to public hospitals ● Contributions to municipally owned hospitals ● Municipal ambulance services ● Contributions to private ambulance services ● Cemetery boards ● Morgues ● Contributions to private cemeteries.

General Assistance ● Social services departments ● Welfare boards ● Homemaking and nursing services to incapacitated persons.

Elderly Assistance ● Homes for the aged ● Housing for elderly persons ● Home care ● Grants to voluntary organizations assisting the aged ● Grants under the Municipal Elderly Residents' Assistance Act ● Transit subsidies for elderly persons.

Children's Aid Societies ● Children's Aid Societies ● Grants to voluntary organizations assisting children.

Day Nurseries ● Municipal day nurseries ● Contributions to privately operated day nurseries.

Recreation and Cultural Services

Parks ● Boards of parks management ● Parks, playgrounds and amusement parks ● Community centres and halls ● Skating rinks ● Swimming pools ● Stadiums and arenas ● Grants to voluntary organizations ● Community and recreation programs.

Libraries ● Municipal library boards ● Contributions to zoos, theatres, auditoriums, concert halls, art galleries, museums and archives ● Historic sites ● Grants to voluntary organizations.

Planning and Development

Planning and Development ● Planning departments ● Planning boards ● Committees of adjustment ● Land division committees ● Industrial or development commissions and committees ● Industrial parks and land assembly for residential, commercial and industrial purposes ● Grants to boards of trade and chambers of commerce ● Business improvement areas ● Ontario Home Renewal Plan administration ● Reforestation projects ● Weed control and tree cutting ● Grants to agricultural societies ● Tile drainage carried out under the Tile Drainage Act ● Programs under the Shoreline Property Assistance Act.